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ANNUAL REPORTS

TOWN OF ROLLINSFORD, N.H.

FOR THE YEAR ENDING DECEMBER 31,

1991

DATES TO REMEMBER

January 1	Fiscal year begins.
March 7	Annual School Meeting
March 10	Election Day
March 14	Annual Town Meeting
March 24	Annual Sewer District & Water District Meeting (Pending Town Meeting)
April 1	All property, Real and Personal, assessed to owner this date.
April 15	1. Last day for property owners to file property inventories, RSA 77:14, (subject to 1% fine, no less than $10, no more than $50). 2. Last day for veterans to file for Service Credit. Applies only to those who have not previously applied in Rollinsford. 3. Last day for filing for Elderly Exemptions 4. Last day to file for Current Use Assessment.
April 30	Last day to license dogs.
June 1	Property taxes billed in May due by this date.
June 10	Selectmen must issue Warrant to Police to collect all fees or kill all unlicensed dogs by this date.
December 1	1. Last day to pay 1992 property taxes billed in November 1992 without penalty. 2. Last day to pay 1992 resident taxes without penalty
December 31	Fiscal year ends.

TELEPHONE NUMBERS

EMERGENCY TELEPHONE NUMBERS

Fire Department 742-2779
Police Department 742-2724
So. Berwick Rescue Squad 384-2222

BUSINESS TELEPHONE NUMBERS

Selectmen's Office 742-2510
Town Clerk / Tax Collector's Office 742-2510
Health Officer 742-2510
Rollinsford Grade School 742-2351
School Cafeteria 749-3005
Supt. of Schools 692-4450
Sewerage Treatment Plant 742-8124

MEETINGS

Selectmen ..... Every Monday, 7 P.M.
Planning Board ..... First Wednesday of the month
Board of Adjustment ..... Call of the Chairman
Conservation Commission ..... Fourth Monday of the month, 7 P.M.
DUMP HOURS ..... Wednesday, 7 A.M. to 12 Noon
Saturday, 9 A.M. to 1 P.M.

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In Memoriam

Jean P. Dionne

Born - September 10, 1923
Deceased - February 9, 1992

Jean was born in Rollinsford, living here until moving to Port Charlotte, Florida nine years ago. He owned and operated a body shop on Main Street for several years.

He served on the Board of Selectmen from 1971 to 1973 and again in 1978, resigning in 1979. He was also a past member of the Fire Department.

He was a World War II Army veteran, and a member of the Veterans of Foreign Wars in So. Berwick, the Loyal Order of Moose in Dover. Disabled American Veterans of Farmington and the American Legion Post 47 in Rollinsford.

He was a Past President of the Seacoast Square Dancers Association in Dover, and a former member of the Salmon Falls River Fish and Game Club.

Jean and his wife, Doris had two sons.

SELECTMEN'S REPORT
1991

Local government, as well as local business, is feeling the squeeze of the economic downturn in New Hampshire. Municipal revenues have declined as private business stagnates or declines. Owners of commercial property are getting further behind on their tax payments. The local property tax base has stopped expanding due to the collapse of the construction industry. People are keeping their cars longer before trading for new models. This was reflected in a $20,000 decline in Rollinsford's auto permit revenue in 1991.

Meanwhile, applications for local welfare assistance increases, solid waste delivered to the Lamprey Regional Solid Waste Cooperative in Durham increases, local expenditures mandated by the State and Federal governments continue to create additional financial stress.

The decline in revenues coupled with pressures for more expenditures was reflected in the $2.94 tax rate increase per $1,000.00 of assessed value for 1991. The proposed school budget would increase the 1992 tax rate by more than $2.50 per $1,000.00 of assessed value, we hope to hold the town's tax rate at the 1991 level.

Since the tax base is not expected to increase significantly while the economic slowdown continues, efforts to constrain taxes mean that we must find ways to control or reduce expenditures.

The proposed 1992 municipal budget represents a reduction in expenditures of more than $30,000.00. One full time police position was removed from the police budget. Police and solid waste represent the two largest expenditure categories in the municipal budget. If the proposed 1992 municipal budget is approved, it would be possible to hold the line on taxes or perhaps slightly reduce the municipal tax rate in 1993.

POLICE DEPARTMENT

Officer Jim Trueman resigned in November to accept the position of Police Chief in Middleton, N.H. Good luck, Jim! After review of police staffing and consideration of budget problems, the Selectmen have recommended that the full-time position be replaced by a part-time position of twenty (20) hours per week. The $30,000.00 salary and benefits saved will be used to pay for the part-time position ($10,000.00), to buy a new police cruiser ($18,000.00).

FIRE DEPARTMENT

The proposed 1992 budget includes a capital item of $17,500.00 for the first phase of the LaFrance Pumper renovation. The first phase includes a new tank, rear bumper, repair of rusted areas and painting of the rear of the vehicle. The second phase scheduled for 1993 would cost about $7,000.00 for repair and repainting of the LaFrance Cab. While the Fire Chief would like to do all the renovations in 1992, the Selectmen argue that phasing the work assures a functioning pumper, yet helps hold down expenditures in a time of tax payer pain. The 1992 budget also proposes the purchase of eighteen (18) helmets for the fire department to assure safety for the men and to reduce possible insurance liability claims.

HIGHWAY DEPARTMENT

Ron Carignan, the Road Agent, asked the Selectmen to include funding in the budget to replace the 1977 Case Loader which is showing serious signs of wear after fifteen (15) years of service to the Town. However, the Selectmen informed Ron that he would have to nurse it along until 1993, because of the capital required to finance the Police Cruiser and the LaFrance Pumper in 1992. The Selectmen plan to recommend a new tractor in 1993. Currently there is about $45,000.00 in the equipment fund, which could be used for partial payment of a tractor loader next year.

During 1991, paving was completed on Second, Third, Cross Streets and Pinch Hill Road. Storm drain work was completed on Mechanic Street. The storm water run-off system that was improperly constructed at Stockdale Farms was redesigned by Town resident, Bob Bersin and reinstalled by Constellation Construction Company. Roads that need attention in 1992 include: Baer, Sligo and General John Sullivan Way.

SOLID WASTE DISPOSAL

Solid Waste Disposal is the second largest item in the municipal budget. While other towns have experienced decline in volume of waste delivered to the Lamprey Cooperative in Durham, Rollinsford has had an increase of over one hundred (100) tons in 1991 (thirty (30) tons more in December). While about twenty-five (25) percent of the residents participate in voluntary recycling efforts, other appear indifferent to environmental and tax cost of waste disposal. Now that Dover and Somersworth have started bag and tag consumer pay programs, individuals report that some of the growing waste problem is the result to non-residents dropping their waste off in front of Rollinsford residences or putting it is dumpsters located in the Town. The tipping fee for each additional ton of waste delivered to Lamprey in Durham is $57.00. Efforts are needed to reverse the rising volume of waste we are paying for in Durham. Rollinsford must come up with a strategy to increase recycling by its citizens and to discourage illegal discarding of non-resident waste in the Town.

Three approaches to deal with the waste problem have been discussed by the Selectmen:

1. Do nothing, but pay higher tipping fees as our waste stream expands.
2. Promote recycling via a bag and tag program which may mean higher costs due to the purchase of bags and the extra cost for collecting recycled materials.
3. Establish a transfer station and an expanded recycling program. This would reduce taxes about $1.00 per $1,000.00 of assessed value, but would cause some citizens to incur added vehicle costs for hauling waste to the landfill and have less leisure time.

A bag and tag program would add about $20,000.00 per year to collection costs. Part of this would be offset by lower tipping fees at Durham. A tipping fee of about $1.50 per bag would be required to cover a yearly colleciton cost of $65,000.00 Any revenue from recycled material would go to Waste Management according to a proposed curbside recycling collection program. Consequently, a bag and tag program will increase waste disposal costs for Rollinsford residents. Adverse comments from residents seem to indicate that they deserve some alternative to the bag and tag approach.

The transfer station approach proposed by the Selectmen would eliminate curbside pickup and replace it with a combined transfer station and recycling program. Residents would bring their separated recycled material and residual garbage to the landfill. Garbage would go into the mechanical compactor which would press it into forty-two (42) yard "dumpster cans" for transfer to Durham. Cardboard, paper, cans and plastic would be baled into 1000-2000 lb. bales by a baler at the recycling facility. Glass would be crushed. The crushed and baled recycled material would then be sent to recycling markets. Name your option and determine how you want to play and pay!

LAMPREY SOLID WASTE COOPERATIVE

Voters will also be asked to approve extension of Rollinsford's contract with the Lamprey Regional Solid Waste Cooperative from June, 1993 to June, 1996. Continued participation in Lamprey represents the least costly way for solid waste disposal during this time period.

CEMETERIES

Concern about declining interest revenue earned by the Cemetery Perpetual Care Trust Fund and possible future Town responsibility for the cemeteries has prompted the Selectmen to include an article about the selection of Town Cemetery Trustees and direct Town input and oversight of cemetery operation. The Perpetual Care Fund declined by $3,831.90 in 1991 and the decline will probably be larger in 1992 as a result of even lower interest rates than in 1991. Tight expenditure control and long range planning for the cemeteries seems to be needed.

DONATION OF A COLLAGE

Mr. & Mrs. Fred Green presented a collage of twenty framed postcards to the Town. The postcards belonged to Mrs. Green and are from the first half of the 20th century. They depict historical landmarks of the Salmon Falls area. The framing was accomplished through donations from the "Salmon Falls Beauties", a group of women who were born, educated or brought up in Salmon Falls before it began to be referred to by its official name, Rollinsford in 1964. The collage will be placed in the Town Hall for all to enjoy.

BOARD EXTENDS THANKS

The Board of Selectmen wish to express thanks to the volunteer firemen, recycling volunteers, recreation volunteers and members of the other Town Boards and Committees who help bring effective and responsive services to Rollinsford's resident's at a reasonable cost. Likewise, the cooperation of Employees in the Police Department, Highway Department and the Administrative Office is greatly appreciated.

Rollinsford Board of Selectmen
February 1992

PLEASE POST BY YOUR TELEPHONE

TOWN OFFICES HOURS

TOWN CLERK — TAX COLLECTOR

Monday, Tuesday, Wednesday and Friday
9:00 a.m. to 1:00 p.m.

Thursday
4:00 p.m. to 8:00 p.m.

SELECTMEN'S OFFICE

Selectmen's Office is open for General
Businees — Tax Maps & Tax Cards
Monday and Tuesday
9:00 a.m. to 1:00 P.M.

Selectmen meet every Monday night at 7:00 P.M.

DUMP HOURS

Wednesday
7:00 a.m. to 12:00 noon

Saturday
9:00 a.m. to 1:00 p.m.

TOWN OFFICIALS AND BOARDS

	TERM EXPIRES
SELECTMEN AND OVERSEERS OF THE POOR	
David C. Walker	1992
Albert Dionne	1993
Edmund F. Jansen, Chairman	1994
TOWN CLERK	
Beverly Dionne	1992
TOWN TREASURER	
Richard Card	1992
CHIEF OF THE FIRE DEPARTMENT	
Ronald E. Brown	1992
REPRESENTATIVE TO THE GENERAL COURT	
Peter Jankowski	1992
SUPERVISORS OF THE CHECKLIST	
Pat Schmitter	1992
Jacquelyn Jacobson	1994
Nancy Dionne	1996
MODERATOR	
Joseph E. Caouette	1992
BUDGET COMMITTEE	
Verne Crosier	1992
Peter Jankowski	1992
Robert Smith	1992
Lois Arnault	1993
Charles Dionne	1993
Gail Flynn	1993
Michael Jacobson	1994
Denise Knowles, Chairperson	1994
Lawrence Larkin, Jr.	1994
TRUSTEES OF TRUST FUNDS	
Peter Jankowski	1992
Eugene Berube	1993
Doris Gibbas	1994
TRUSTEES OF LIBRARY TRUST	
Tom LeBel	1992
George Hannon	1993
Kathy Vaughn	1994
STRAFFORD COUNTY REGIONAL PLANNING BOARD	
Edmund F. Jansen, Jr.	1992
Armand Laliberte	1992

TERM EXPIRES

SELF-PERPETUATING BOARD

TRUSTEES OF PUBLIC CEMETERIES

Eugene Berube
Joseph Porter
Paul Janetos, Chairmen
Edmund F. Jansen, Jr., Chairman, Board of Selectmen
Joseph Porter
Clyde Roberts

ELECTED BY TOWN MEETING

SURVEYORS OF WOOD AND LUMBER	
Albert England	1992
Basil Mitchell	1992
Joseph Porter	1992
Albert Viel	1992
Ovid Viel	1992
FENCER VIEWER	
Paul Janetos	1992
TREE WARDEN	
Robert Whitehouse	1992

APPOINTED BY SELECTMEN

Police Department	
Jerry Smith-Pearson	1992
Highway Department	
Ron Carignan	1992
Tax Collector	
Lillian Dodier	1992
CIVIL DEFENSE DIRECTOR	
Police Chief, Jerry Smith-Pearson	1992
REPRESENTATIVE TO ARMED SERVICE COMMITTEE	
Fred Green	1992
REPRESENTATIVE TO LAMPREY SOLID WASTE COOP BOARD OF DIRECTORS	
Edmund F. Jansen, Jr.	1992

PLANNING BOARD

Albert Dionne, Chairman
Marc Couture, Secretary
Richard Bradbury
Peter Jankowski
Armand Laliberte

Charles Putnam
Edmund F. Jansen, Jr., Ex-Officio
Kenneth Bolduc, Alternate
Paul Connelly, Alternate
Tom Pizarek, Alternate

ZONING BOARD OF ADJUSTMENT

Joseph E. Caouette, Chairman
Eliott Bisson
Fred Green
Albert Viel

Ovid Viel
Richard Bradbury, Alternate
Lewis Janetos, Alternate

RECREATION COMMITTEE

Pat Bolduc, Chairperson	1992
Linda Croteau	1992
Nancy Hammond	1992
Lawrence Larkin, Jr.	1992
Doug Starling	1992

HIGHWAY SAFETY COMMITTEE

Robert Dubois	1992
Michael Jacobson	1992

CONSERVATION COMMITTEE

Albert Dionne	1992
Lucy Putnam	1992
Alton Johnson	1993
Larry Larkin	1993
Ernest Lennon	1994
George Lord	1994
Ralph Phipps, Chairman	1994

PARKS & PLAYGROUNDS

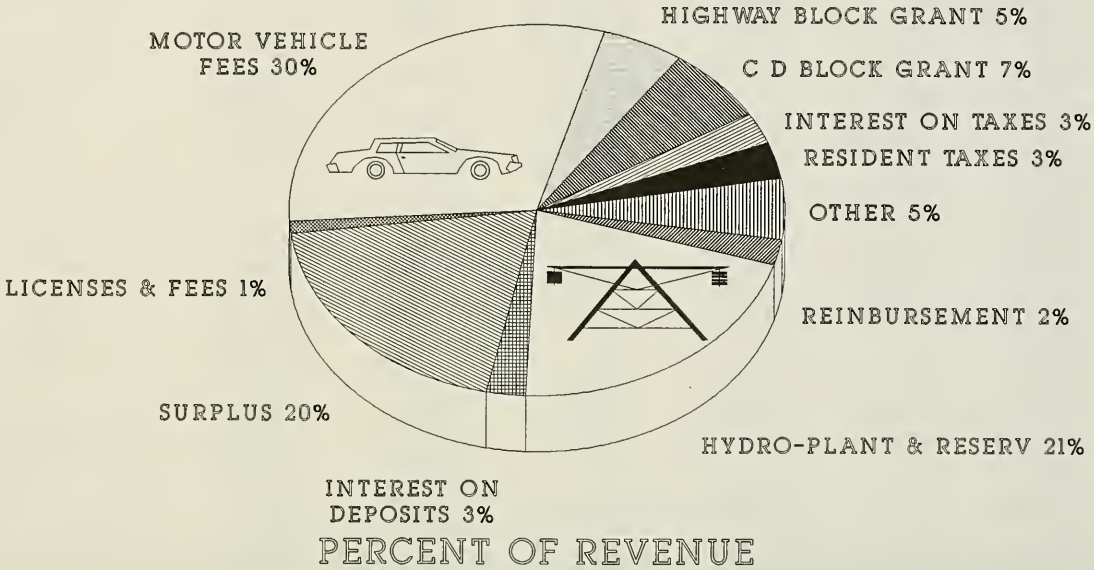
Albert Viel	1992
Larry Larkin	1993
Arthur Osbon	1994

ESTIMATED ROLLINSFORD MUNICIPAL REVENUE FOR 1988 to 1992 AND TAX RATE CHANGE

Revenue	1988	1989	1990	1991	1991 Actual	1992	Change
Resident Taxes	14,500.00	15,000.000	17,400.00	17,400.00	12,050.00	17,400.00	.00
National Bank Stock Taxes	50.00	50.00	50.00	50.00	.00	50.00	.00
Yield Taxes	100.00	100.00	.00	.00	.00	.00	.00
Interest & Penalties on Taxes	15,000.00	15,000.00	5,000.00	15,000.00	21,512.05	15,000.00	.00
Inventory Penalties	200.00	200.00	.00	500.00	.00	750.00	250.00
Land Use Change Tax	15,000.00	6,000.00	.00	.00	.00	.00	.00
Shared Revenue-Block Grant	35,750.00	35,750.00	35,750.00	35,750.00	35,750.00	35,750.00	.00
Highway Block Grant	28,700.00	28,700.00	28,405.00	28,772.00	28,772.00	28,772.00	.00
Railroad Tax	429.00	429.00	579.00	450.00	.00	450.00	.00
State & Water Poll. Proj.	10,209.00	10,000.00	.00	.00	.00	.00	.00
Public Safety Program	5,600.00	2,800.00	.00	.00	.00	2,800.00	2,800.00
Motor Vehicle Permit Fees	160,000.00	175,000.00	190,000.00	170,000.00	170,304.12	165,000.00	-5,000.00
Dog Licenses	1,000.00	1,000.00	725.00	725.00	748.00	725.00	.00
Bus. Lic., Perm., Filing Fees	1,000.00	5,000.00	8,000.00	4,000.00	10,591.46	6,000.00	2,000.00
Police Fines	700.00	700.00	700.00	700.00	1,400.00	700.00	.00
Uniform Commercial Code	450.00	450.00	450.00	450.00	1,013.00	450.00	.00
Reimbursements - Other			2,725.00	15,000.00	22,194.76	12,000.00	-3,000.00
Rent of Town Property	125.00	125.00	125.00	125.00	.00	125.00	.00
Hydro Plant Income	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	.00
Interest on Deposits	12,000.00	12,000.00	20,000.00	20,000.00	31,934.00	14,000.00	-6,000.00
Sale of Town Property	23,000.00	.00	3,500.00	300.00	114.28	300.00	.00
Contracted Services	26,685.00	29,485.00	29,485.00	28,277.00	12,011.95	12,867.00	-15,410.00
Withdrawals from Cap. Res.	100,000.00	.00	.00	.00	.00	.00	.00
Fund Balance	37,846.00	30,000.00	201,257.00	113,807.00	113,807.00	102,261.17	-11,545.83
Land Trust Fund	5,000.00	5,000.00	5,000.00	5,000.00	.00	5,000.00	.00
Withdrawal from Hydro Res.	15,000.00	15,000.00	.00	59,000.00	59,000.00	64,000.00	5,000.00
Recycling Grant	.00	3,000.00	.00	7,000.00	7,000.00	.00	-7,000.00
Fire Tool Grant	.00	.00	.00	.00	.00	4,500.00	4,500.00
TOTAL	558,344.00	440,789.00	599,151.00	572,306.00	578,202.62	538,900.17	-33,405.83

Appropriation Change in 1991	-33,405.83	Additional Property Taxes Required	-.00
Overlay	.00	Tax Rate Increase in 1991	-.00
Revenue Change in 1991	-33,405.83		

ESTIMATED 1992 MUNICIPAL REVENUE DISTRIBUTION BY SOURCE



TOTAL REVENUE = $ 538,900.

DETAILED STATEMENT OF PAYMENTS

EXECUTIVE OFFICE			
Selectmen	$ 6,200.00		
Moderator	50.00		
Supervisors of Checklist	120.00		
Secretarial	7,597.39		
Work Study	127.63		
Office Expense (repairs)	200.00		
New England Telephone	490.39		
Postage	1,693.08		
Publications (printing)	1,854.00		
Advertising	122.81		
Register of Deeds	399.00		
Title Search	525.00		
Equipment	210.00		
Computer Expense	3,695.95		
Contingnecy	1,604.11		
Conf. Dues & Assoc.	245.00		
Mileage	87.60		
Supplies	744.08		
Refunds, Abatements & Marr. Lic.	2,945.70		
TOTAL EXECUTIVE OFFICE		$	28,911.74
ELECTION, REGISTRATION & VITAL STATISTICS			
Ballot Clerk Wages	60.00		
Town Clerk's Salary	9,829.80		
Town Clerk	100.00		
Publications	77.35		
Advertising	.00		
Mileage	70.00		
Supplies	1,508.48		
Miscellaneous	42.08		
TOTAL ELECT., REG. & VITAL STATISTICS			11,687.71
FINANCIAL ADMINISTRATION			
Treasurer	1,200.00		
Tax Collector	9,084.44		
Audit	9,185.00		
Mileage	38.00		
Supplies	483.00		
TOTAL FINANCIAL ADMINISTRATION			19,990.44
PROPERTY APPRAISAL			
Appraisal	4,654.00		
Mapping	398.47		
			5,052.47
LEGAL			
Legal Expense	3,259.30		

EMPLOYEE BENEFITS		
Town Share FICA-PD	$ 1,633.14	
Town Share FICA-HWY	2,120.84	
Town Share FICA-T. Office	2,056.79	
Town Share FICA-Fire Dept.	502.01	
Town Share FICA-Landfill	163.63	
Town Share FICA-Parks & Recreation	161.20	
Town Share FICA-Cont. Serv.	390.54	
Town Share FICA-ACO	115.94	
Town Share Medicare-PD	1,859.23	
Town Share Medicare-HWY	497.51	
Town Share Medicare-Town Office	2,287.95	
Town Share Medicare-Fire	117.38	
Town Share Medicare-Landfill	38.60	
Town Share Medicare-Parks & Recreation	37.70	
Town Share Medicare-Cont.	103.82	
Town Share Medicare-ACO	27.10	
Disability & Life Ins.-P	2,118.91	
Disability & Life Ins.-H	422.05	
Retirement-PD	8,192.91	
Retirement-Contr. SE	276.01	
Retirement-HWY	1,075.20	
NHMA Ins. Trust BC/BS-PD	17,065.58	
NHMA Ins. Trust BC/BS-HWY	4,999.32	
Unemployment	2,121.61	
TOTAL EMPLOY. BENEFITS/PERSONNEL		48,384.97
PLANNING BOARD		
Secretarial	725.00	
Postage	40.08	
Advertising	98.88	
Supplies	15.07	
TOTAL PLANNING BOARD		879.03
ZONING BOARD		
Secretarial	50.00	
Postage	2.29	
Advertising	34.90	
Miscellaneous	75.81	
TOTAL ZONING BOARD		163.00
GENERAL GOVERNMENT BUILDINGS		
Salaries	225.38	
Gen. Repairs-Town Hall	801.60	
Gen. Repairs-Hwy. Shed	501.17	
Gen. Repairs-Fire Station	575.65	
Public Service-Town Hall	2,196.39	
Public Service-Hwy. Shed	768.42	
Public Service-Fire Station	1,302.40	
Sewer Fee-Town Hall	440.00	
Water-Town Hall	96.00	
Water-Hwy. Shed	96.00	
Water-Fire Station	96.00	
Heat-Town Hall	4,048.25	
Heat-Hwy. Shed	1,744.95	
Heat-Fire Station	3,364.93	
Supplies	238.56	
TOTAL		16,495.70

CEMETERIES	300.00		
TOTAL CEMETERIES			300.00
INSURANCES			
Workers Comp-PD		$ 18,244.10	
Workers Comp-Hwy		4,795.98	
Workers Comp-Town Officer		1,106.58	
Workers Comp-Fire		1,102.76	
Workers Comp-Dump		195.50	
Workman's Comp-Parks & Recreation		178.72	
Bonds		641.00	
Prop/Liability Ins. Trust		30,238.29	
TOTAL			56,502.93
REGIONAL ASSOCIATION		2,570.70	
TOTAL REGIONAL ASSOCIATION			2,570.70
OTHER GENERAL GOVERNMENT			
Hydroplant License Fees		300.00	
Hydrant Rental (Water Dist.)		3,680.00	
Hydrant Rental (Somer/Dover)		800.00	
So. Berwick		85.16	
Berwick		1,065.60	
TOTAL			5,930.76
POLICE DEPARTMENT			
Overtime		9,487.72	
Contracted Service		10,276.50	
Part-time Salaries		18,991.94	
Holidays		3,037.44	
Juvenile Diversion		784.77	
Secretary		7,378.43	
Chief		32,990.40	
Sgt.		25,792.00	
Patrolman 1		22,286.21	
Patrolman 2		20,446.96	
Patrolman 3		18,490.00	
Office Expense (repairs)		352.65	
New England Telephone		2,925.18	
Postage		305.90	
Uniforms FT		2,250.00	
Uniforms PT		1,076.50	
Uniforms Basic Issue		705.00	
Manuals & Publications		683.50	
Advertising		500.00	
Equipment		5,023.52	
Radio Repair		800.00	
Radar Maint.		122.62	
Pagers		398.70	
Conf., Dues & Assoc.		252.42	
Mileage		800.20	
Supplies		1,418.03	
Forms		490.35	
Tickets		51.25	

Police Department cont.		
Identification Kit	$ 196.40	
Camera Prints & Supplies	364.06	
Juvenile Supplies	275.12	
Vehicle Repairs & Maint.	2,540.61	
Tires	1,000.00	
Flairs	165.00	
Vehicle Fuel	5,331.87	
Ammo	787.75	
First Aid	645.72	
Dispatch	5,242.63	
Pro Development-FT	1,409.21	
Preventive Health	1,336.50	
TOTAL		207,413.06

Description	Budgeted Expenditures	Current Expenditures
AMBULANCE	18,551.50	18,551.50
TOTAL AMBULANCE	18,551.50	18,551.50
FIRE DEPARTMENT		
Chief	1,200.00	1,200.00
Salaries	8,508.10	7,907.68
New England Telephone	1,100.00	1,298.84
Answering Service	700.00	700.00
Training	1,500.00	1,664.08
Equipment	5,600.00	5,214.70
Equipment Repairs	500.00	141.43
Radio Repair	1,500.00	1,366.55
Pagers	.00	338.75
NH Insurance	300.00	145.00
Supplies	300.00	308.93
Vehicle Repair	5,000.00	3,209.18
Equipment Fuel	500.00	381.17
Protective Clothing	2,000.00	2,017.13
Hose	2,000.00	2,004.95
Scott Air Packs	.00	652.27
Mutual Aid	1,025.00	1,000.00
Alarm System Maint.	300.00	.00
Mobile Radio	1,200.00	1,040.00
TOTAL FIRE DEPARTMENT	33,233.10	30,590.66
BUILDING INSPECTION		
Salary	3,000.00	1,388.88
TOTAL BUILDING INSPECTION	3,000.00	1,388.88
HIGHWAY & STREETS		
Full Time Labor	24,000.00	23,991.12
Part Time Assistant	8,310.00	8,294.98
Winter Help	2,870.00	2,081.26

Description	Budgeted Expenditures	Current Expenditures
Highway & Streets cont.		
New England Telephone	$ 420.00	$ 410.37
Training	200.00	28.92
Equipment	1,500.00	802.56
Supplies	2,000.00	2,032.15
Vehicle Repair	5,500.00	4,585.35
Vehicle Fuel	2,500.00	2,253.01
Signs		1,095.20
Sidewalk Snow Removal		840.00
Tree Removal		270.00
Sand & Gravel		2,663.39
Cold Patch		1,150.00
Constracted Services		3,225.00
Salt		1,800.00
Resurfacing & Labor		4,700.00
Added Highway Subsidey		11,319.36
TOTAL		71,542.67
STREET LIGHTING		
PSNH		16,262.45
TOTAL		16,262.45
LAMPREY		87,264.88
TOTAL		87,264.88
WASTE DISPOSAL		
Salaries		2,662.40
Waste Mgt.		42,288.00
TOTAL		44,950.40
SOLID WASTE CLEANUP/RECYCLE		
Trucking (recycling)		2,181.07
Dues & Assoc.		50.00
Misc. (special waste)		1,213.54
TOTAL SOLID WASTE CLEANUP/RECYCLING		3,444.61
PEST CONTROL		
Health Officer		165.00
Dog Officer		1,869.40
Shelter Fee		173.00
Mileage		656.40
Supplies		72.00
		2,935.80
TRI-AREA NURSE		5,900.00
TOTAL		5,900.00
GENERAL ASSISTANCE		
Community Action		500.00
Rent		30,630.93
Food		1,997.34
Utilities		6,121.47
Miscellaneous		414.09
TOTAL		39,663.83

PARKS AND RECREATION		
Salaries	200.00	
Winter Rec.	700.00	
Summer Rec.	3,754.88	
Supplies	466.56	
TOTAL		5,121.44
MEMORIAL DAY	628.00	
TOTAL		628.00
CONSERVATION	100.00	
TOTAL		100.00
DEBT SERVICE-PRINCIPAL		
Foundry Street	10,000.00	
Truck & Lights	15,700.00	
Storm Drains	10,000.00	
TOTAL		35,700.00
DEBT SERVICE - INTEREST		
Foundry Street	4,705.00	
Truck & Lights	5,293.80	
Storm Drains	3,469.17	
TOTAL		13,467.97
TOTAL EXPENDITURES		785,054.90
CAPITAL EXPENITURES		
Equipment Fund	20,000.00	
Road Reconstruction	25,000.00	
Recycling Equipment	201.92	
Town Hall Improvements	3,000.00	
TOTAL48,201.92		
LIABILITIES FROM PREVIOUS YEAR		
Gen. John Sullivan Way	5,620.00	
Second & Cross Street	2,380.00	
Sewer Paving Funds	4,970.28	
Recycle Building	1,900.00	
TOTAL		14,870.28
TAX SALE	211,259.98	
TOTAL		211,259.98
COUNTY TAX	243,161.00	
TOTAL		243,161.00
SCHOOL DISTRICT	1,379,309.00	
TOTAL		1,379,309.00
TO LIABILITIES		
Master Plan	2,000.00	
Tire & Metal Removal	2,000.00	
Town Hall Second Floor	2,000.00	
Foundry Street Survey	4,403.00	
Feasibility Study	10,000.00	
Preventive Health	800.00	
Town Hall Basement	1,418.00	
TOTAL		22,621.00
TOTAL TOWN		2,704,478.08

ROLLINSFORD CEMETERY OPERATIONS FUND

Beginning Balance January 1, 1991	$	1,780.59
RECEIPTS IN 1991:		
Transferred from savings		13,853.09
Interest on NOW account		234.97
TOTAL RECEIPTS IN 1991		15,868.65
EXPENDITURES IN 1991:		
Labor		9,122.00
Medicare		132.72
Social Security		564.82
Water		98.88
(to be reimbursed by St. Patrick's Fund)		50.88
Flowers		80.00
Equipment use fee		1,750.00
Repairs to water line		230.00
Workmen's compensation		779.00
TOTAL EXPENDITURES IN 1991		12,757.42
Ending Balance, December 31, 1991		3,111.23

CEMETERY PERPETUAL CARE TRUST FUND

Principal, January 1, 1991	$	78,802.99
New Funds		0.00
Balance, January 1, 1991		78,802.99
Income, January 1, 1991		59,286.71
New Income during period		0.00
Interest earned during period		10,121.19
Withdrawn		13,853.09
Balance, December 31, 1991		55,554.81
Balance, Principal, Income and Interest - December 31, 1991		134,357.80
Southeast Savings Bank (CD 060 045 0152)		105,251.42
Southeast Savings Bank (CD 060 045 0153)		26,312.86
Southeast Savings Bank (Savings 001 001 0204 010100)		2,793.52

FOUNDRY STREET LAND
Debt Service for $100,000 Bond Note

Date	Principal Outstanding	Principal Payment	Interest Payment	Total Debt Service
01/15/92	60,000		1,890.00	1,890.00
07/15/92	60,000	10,000	1,890.00	11,890.00
01/15/93	50,000		1,650.00	1,650.00
07/15/93	50,000	10,000	1,650.00	11,650.00
01/15/94	40,000		1,360.00	1,360.00
07/15/94	40,000	10,000	1,360.00	11,360.00
01/15/95	30,000		1,042.50	1,042.50
07/15/95	30,000	10,000	1,042.50	11,042.50
01/15/96	20,000		705.00	705.00
07/15/96	20,000	10,000	705.00	10,705.00
01/15/97	10,000		362.50	362.50
07/15/97	10,000	10,000	362.50	10,362.50

1989 SERIES C BONDS

Date	Principal Outstanding	Principal Payment	Interest Payment	Total Debt Service
01/15/92	70,000	20,000	2,380.00	22,380.00
07/15/92	50,000		1,700.00	1,700.00
01/15/93	50,000	20,000	1,700.00	21,700.00
07/15/93	30,000		1,020.00	1,020.00
01/15/94	30,000	20,000	1,020.00	21,020.00
07/15/94	10,000		340.00	340.00
01/15/95	10,000	10,000	340.00	10,340.00

1990 SERIES C BONDS

Date	Principal Outstanding	Muni Bond Principal	Interest Payment	Total Debt Service
01/15/92			1,380.00	1,380.00
07/15/92	40,000	10,000	1,380.00	11,380.00
01/15/93			1,035.00	1,035.00
07/15/93	30,000	10,000	1,035.00	11,035.00
01/15/94			690.00	690.00
07/15/94	20,000	10,000	690.00	10,690.00
01/15/95			345.00	345.00
07/15/95	10,000	10,000	345.00	10,345.00

SUMMARY OF 1991 APPROPRIATIONS AND EXPENDITURES AND 1992 PROPOSED MUNICIPAL BUDGET

Item	Budget-Comm Pros. 1990	Budget-Comm 1991	Expended Jan.-Dec. 91	Department 1992	Selectmen 1992	Budget-Co 1992	Amount Changed	Percent Changed
Total Town Officials	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	.00	.00
Total Town Office	58,371.00	59,922.50	51,028.55	55,721.08	55,721.08	55,721.08	-4,201.42	-7.01
Total Town Fringe Benefits	2,794.20	3,437.50	2,424.08	3,201.22	3,201.22	3,201.22	-236.29	-6.87
Bonds	675.00	675.00	575.00	742.50	742.50	742.50	67.50	10.00
General Liab & Personal Injury	7,000.00	4,250.00	3,852.00	4,675.00	4,675.00	4,675.00	425.00	10.00
Total Elect & Registration	3,655.51	979.89	1,301.29	1,489.56	1,489.56	1,489.56	509.67	52.01
Total Town Hall Maint	12,466.00	11,056.00	9,055.87	9,186.00	9,186.00	9,186.00	-1,870.00	-16.91
Total Town Hall Insurance	4,454.80	3,225.00	1,113.60	3,347.50	3,347.50	3,347.50	122.50	3.88
Total Mapping & Appraisal	4,400.00	4,300.00	3,778.39	4,300.00	4,300.00	4,300.00	.00	.00
Total Hydroplant	2,900.00	2,900.00	2,691.33	2,792.55	2,792.55	2,792.55	-107.45	-3.71
Total Police Salaries	151,653.96	159,105.00	158,765.14	162,075.39	144,145.32	144,145.32	-14,959.68	-9.40
Total Police Contracted Service	29,484.86	28,277.37	11,100.58	15,667.36	15,667.36	15,667.36	-12,610.01	-44.59
Total Police Fringe Benefits	41,218.62	59,115.42	58,464.01	65,740.07	56,404.80	56,404.80	-2,710.62	-4.59
Prof. Development-F.T. Police	.00	2,500.00	551.00	2,500.00	2,000.00	2,000.00	-500.00	-20.00
Total Police Administration	6,295.00	6,505.00	7,329.73	6,710.00	6,310.00	6,310.00	-195.00	-3.00
Cruiser Insurance	1,850.00	1,340.90	1,484.00	1,612.27	1,612.27	1,612.27	271.37	20.24
Total Uniform & Per Equip	2,800.00	3,500.00	3,779.81	3,500.00	3,500.00	3,500.00	.00	.00
Total Police Dept. Equip.	2,700.00	6,215.00	6,555.72	6,171.20	6,171.20	6,171.20	-43.80	-0.70
Total Cruiser & Supplies	11,490.00	12,830.00	12,058.63	13,630.00	11,640.00	11,640.00	-1,190.00	-9.28
Police Postage	.00	275.00	305.90	283.25	283.25	283.25	8.25	3.00
Strafford Dispatch	4,194.10	5,242.63	5,242.63	5,242.63	5,242.63	5,242.63	.00	.00
Total Animal Control	4,522.07	4,342.66	3,349.63	4,415.94	4,415.94	4,415.94	73.28	1.62
Fire Dept. Men's Allowance	8,508.10	8,508.10	.00	9,488.10	8,234.10	8,234.10	-274.00	-3.22
Total Fire Administration	4,225.00	4,325.00	3,705.77	4,925.00	4,925.00	4,925.00	600.00	13.87
Total Fire Dept. Oper & Equip	15,170.00	17,200.00	13,773.46	17,700.00	17,254.00	17,734.00	54.00	0.31
Total Fire Station Maintenance	6,036.00	6,036.00	4,109.96	5,608.00	5,608.00	5,608.00	-428.00	-7.09
Total Fire Dept Insurance	8,862.57	6,287.77	6,431.49	7,167.82	6,944.48	6,944.48	656.71	10.44
Total Highway Salaries	34,667.10	39,236.00	30,018.36	39,887.78	39,887.78	39,887.78	651.78	1.66
Total Highway Fringe Benefits	10,859.89	15,009.42	9,089.27	15,930.46	15,930.46	15,930.46	921.04	6.14
Highway School & Meetings	150.00	200.00	149.73	200.00	200.00	200.00	.00	.00
Total Highway Operations	15,600.00	15,800.00	10,261.72	14,300.00	14,300.00	14,300.00	-1,500.00	-9.49
Total Town Shed Maint.	3,198.40	3,690.00	4,231.38	3,516.00	3,516.00	3,516.00	-174.00	-4.72

Item	Budget-Comm Pros. 1990	Budget-Comm 1991	Expended Jan-Dec. 1991	Department 1992	Selectmen 1992	Budget-Co 1992	Amount Changed	Percent Changed
Total Highway Insurance	$ 3,422.50	$ 2,384.80	$ 1,848.00	$ 2,742.52	$2,742.52	$2,742.52	357.72	15.00
Total Highway Subsidy	30,100.80	30,100.80	25,300.31	29,350.00	29,350.00	29,350.00	-750.80	-2.49
Total Waste Disposal	128,726.08	137,574.17	109,917.15	130,999.17	130,999.17	130,999.17	-6,575.00	-4.78
Total Street Lighting	15,200.00	15,960.00	13,616.94	15,960.00	15,960.00	15,960.00	.00	.00
Industrial Commission	100.00	100.00	.00	100.00	100.00	100.00	.00	.00
Conservation Commission	100.00	100.00	.00	100.00	100.00	100.00	.00	.00
Civil Defense	100.00	100.00	.00	100.00	100.00	100.00	.00	.00
Total Planning Board	4,200.00	3,700.00	1,715.75	2,200.00	2,200.00	2,200.00	-1,500.00	-40.54
Total Zoning Board	1,300.00	1,200.00	465.44	1,200.00	1,200.00	1,200.00	.00	.00
Total Care of Trees	900.00	1,000.00	990.00	800.00	800.00	800.00	-200.00	-22.22
Total Health	20,500.00	26,150.00	20,500.00	24,811.55	24,811.55	24,811.55	-1,338.45	-5.12
Contingency Fund	10,020.00	14,020.00	7,789.29	14,020.00	14,020.00	14,020.00	.00	.00
Total Welfare	15,770.00	30,770.00	14,915.96	45,770.00	45,770.00	45,770.00	.00	.00
Memorial Day Expense	900.00	900.00	.00	900.00	900.00	900.00	.00	.00
Total Parks & Playgrounds	506.51	519.85	438.05	532.77	532.77	532.77	12.92	2.48
Total Recreation	5,586.87	7,099.98	5,088.22	7,099.98	7,099.98	7,099.98	.10	.00
Total Hydrant Rental	4,320.00	4,480.00	4,360.00	4,480.00	4,480.00	4,480.00	.00	.00
Cemeteries	300.00	300.00	.00	300.00	300.00	300.00	.00	.00
Damages & Legal Fees	8,000.00	5,000.00	4,053.95	5,000.00	5,000.00	5,000.00	.00	.00
Reg & Municipal Assoc, Adv.	2,523.89	2,570.70	2,523.89	2,570.70	2,570.70	2,570.70	.00	.00
Total Interest	9,908.99	13,352.97	11,983.99	11,119.19	11,119.19	11,119.19	-2,233.78	-16.73
Total Principal Payments	10,000.00	35,700.00	10,000.00	35,700.00	35,700.00	35,700.00	.00	.00
Road Reconstruction 1991	75,000.00	25,000.00	43,457.39	25,000.00	25,000.00	25,000.00	.00	.00
Land Appraisal for Land Trust	5,000.00	5,000.00	.00	5,000.00	5,000.00	5,000.00	.00	.00
Police Cruiser	15,000.00	.00	15,120.00	18,000.00	18,000.00	18,000.00	18,000.00	100.00
Town Shed Septic System		.00		2,500.00	2,500.00	2,500.00	2,500.00	100.00
Tn. Hall Ener. Imp. & Police	3,000.00	3,000.00	1,582.00	3,000.00	3,000.00	3,000.00	.00	.00
Refin. 1970 Amer. Lafran	.00	.00	.00	17,250.00	17,250.00	17,250.00	17,250.00	100.00
Amkus Tool (Fire Dept.)	.00	.00	.00	4,500.00	4,500.00	4,500.00	4,500.00	100.00
School Handicapped Acc. Fac.				100,000.00	100,000.00	100,000.00	100,000.00	100.00
Grand Total	857,987.82	914,800.00	734,157.46	1,012,232.55	980,153.87	980,633.86	65,353.87	7.14

ROLLINSFORD NEW HAMPSHIRE TAXPAYER'S REPORT

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
14	2	1	Abbott, Richard	0	74,300	0	2,390
10	29		Adams, Glen	0	50,100	0	1,612
10	28		Adams, John	0	27,700	0	891
14	47		Adams, Kathleen	0	54,500	0	1,753
4	41	2	Adams, Roger	0	65,800	100	2,017
3	33	1	Adelman, Todd	7,263	101,737	0	3,273
4	7		Aikman, Marion	59,967	115,233	0	3,707
4	10		Aikman, Marion	0	73,300	0	2,358
4	11		Aikman, Marion	34,233	7,667	0	247
4	11	1	Aikman, Marion	9,423	2,477	0	80
4	11	2	Aikman, Marion	16,599	3,201	0	103
4	12		Aikman, Marion	33,941	1,259	0	41
4	23		Aikman, Marion	42,564	1,736	0	56
4	26		Aikman, Marion	14,116	684	0	22
4	27		Aikman, Marion	18,661	3,739	0	120
4	28		Aikman, Marion	16,355	4,145	0	133
4	29		Aikman, Marion	34,290	53,310	0	1,715
4	30		Aikman, Marion	16,786	99,914	0	3,214
4	32		Aikman, Marion	17,802	698	0	22
4	34		Aikman, Marion	44,339	3,161	0	102
4	35		Aikman, Marion	20,660	90,340	0	2,906
4	36		Aikman, Marion	14,008	63,592	0	2,046
4	24A		Aikman, Marion	0	1,700	0	55
9	10	17	Allard, Michael	0	63,500	0	2,043
15	1		American Legion	0	401,300	0	0
15	28	1	American Legion	0	17,000	0	0
15	39		American Legion	0	32,700	0	0
1	61		Anderson & Brown	0	75,200	0	2,419
8	5		Anderson & Brown	0	19,800	0	637
8	6		Anderson & Brown	0	82,800	0	2,664
1	60	1	Anderson & Brown	11,333	1,567	0	50
9	12		Anderson, David	0	63,900	0	2,056
1	61	1	Anderson, Jerry	3,173	427	0	14
1	62		Anderson, Jerry	0	90,700	100	2,818
19	24		Anderson, Jerry & J &	0	40,200	0	1,293
1	60		Anderson/Brown	7,425	5,375	0	173
15	15		Angelopoulos, Frank	0	50,800	0	1,634
11	27		Angelopoulos, Theodora	0	130,300	100	4,092
9	10	23	April, Ronald	0	63,200	0	2,033
2	8		Argue, James	0	58,800	0	1,892
2	10		Arkwell, David	0	57,900	0	1,882
2	10	1	Arkwell, David	0	107,000	0	3,476
9	18		Arkwell, David	0	59,600	0	1,936
15	14		Arnault, Gerald	0	48,300	100	1,454
12	6		Arnault, Karen	0	65,000	0	2,091
3	29	1	Arthur, Jeffrey	0	93,100	0	2,995
14	13	25	Ashburner, Gordon	0	63,600	0	2,046
4	37	31	Atcheson, David A	0	113,600	0	3,655
11	23		Athans, John	0	56,600	100	1,721

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
15	6		Auger, Lawrence P.	0	47,900	0	1,541
3	42		Ayer, Paul	0	89,200	100	2,770
1	36		Baker, E.J.	0	66,400	0	2,157
10	44		Balint, Steve	0	43,200	0	1,390
1	3		Balomenos, Arthur	14,936	27,564	0	887
12	1	1	Bandouveres, Gary	0	72,700	0	2,339
12	1		Bandouveres, George	0	22,900	0	737
12	2		Bandouveres, George	0	78,200	100	2,416
12	3		Bandouveres, George	0	58,100	0	1,869
12	12		Barbary, Austin	0	90,700	100	2,818
5	33		Barrows, Everett	0	46,300	0	1,489
20	11		Barry, Frederick	0	113,100	100	4,117
14	1		Bascom, Thomas	0	57,800	0	1,859
11	17		Baxter, Colleen	0	50,900	0	1,637
4	24		Beaudet, Roland	0	63,900	0	1,895
2	2	33	Bednarz, John &	0	100,100	0	3,220
5	10		Bell, David	0	56,800	100	1,727
15	16		Bennett, Patricia	0	44,400	100	1,328
14	13	18	Bennett, Robert	0	77,000	0	2,477
5	52		Berge, Eivind	0	56,900	0	1,830
14	29		Bergeron, Gary	0	50,900	0	1,637
2	26		Bergmann, Gloria	0	62,700	0	2,017
19	27	1	Bernier, Joseph	0	79,900	0	2,570
11	18		Berry, Robin	0	37,400	0	1,203
2	3	2	Berry, Thomas	0	65,700	0	2,114
20	12		Berry, Thomas	0	47,000	0	1,512
2	2	17	Bersin, Robert	0	107,000	0	3,442
1	63		Bertrand Jr., Robert	0	45,000	0	1,462
2	3	4	Bertrand, Gerard	0	72,300	0	2,349
8	16		Bertrand, Robert	0	56,500	100	1,735
10	11		Berube, Estate of Arthur	0	55,300	0	1,779
13	6		Bickford, Merle	0	62,800	100	1,920
3	7	10	Biehl, Franklin	0	22,700	0	740
10	17		Bishop of, Manchester	0	90,300	0	0
10	18		Bishop of, Manchester	0	17,000	0	0
10	21		Bishop of, Manchester	0	56,800	0	0
10	49		Bishop, Allan	0	47,100	0	1,530
10	63		Bisier, Diogene	0	47,000	0	1,512
10	30		Bisson, Eliott	0	48,100	100	1,447
10	4A		Bisson, Marion	0	8,300	0	267
10	4		Bisson, Robert	0	60,400	100	1,843
13	22	1	Bisson, Ronald	0	66,300	0	2,133
2	2	6	Bittner, Barry	0	83,500	100	2,586
9	13	6	Black, David	0	62,100	0	1,998
9	10	32	Black, Todd	0	62,500	0	2,011
14	44	3	Blackwood, Marjorie	0	74,700	0	2,435
5	11		Blair, Robert	0	46,700	100	1,402
1	45		Blais, Henry	0	62,700	100	1,917
5	30		Blais, Maurice	0	49,900	0	1,605
5	56		Blais, Peter	0	53,600	0	1,724
14	2		Blanchette, Robert W.	0	46,900	0	1,509
9	9		Bloise, Frederick	0	68,500	0	2,204
10	50		Blouin, Inc.	0	299,800	0	9,645
4	37	3	Bodoh, David	0	22,600	0	727

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	4		Bolduc, Kenneth	0	59,000	100	1,898
10	54		Bolduc, Kenneth	0	63,700	0	2,049
15	29		Bolian, Charles	0	101,600	0	3,268
9	10	34	Bond, Neal	0	61,100	0	1,966
10	31		Boretti, Robert	0	64,600	0	2,099
10	98		Bosse, Rhea	0	49,700	0	1,599
10	45		Boston &, Maine RR	0	3,700	0	119
2	25		Boston &, Maine RR	0	32,700	0	1,052
8	10		Boston &, Maine RR	0	19,300	0	621
8	13		Boston &, Maine RR	0	13,300	0	428
9	13	38	Boucher, John	0	58,100	0	1,888
1	35		Boucher, Louis	0	73,000	0	2,348
15	3		Bourque, Armand	0	46,600	100	1,399
14	30		Boutin, Dennis	0	43,600	0	1,403
14	42	1	Boyle, Sean	0	130,600	0	4,201
4	37	2	Bradbury, Richard	0	103,000	100	3,214
10	91		Brennick, Patrick & Kath	0	52,300	0	1,682
14	13	21	Bridges, Kevin S	0	67,000	0	2,177
4	37	27	Brouillette, Charles	0	118,500	0	3,812
13	1		Brown, Charleen	0	53,600	0	1,724
2	2	21	Brown, Charles	0	80,500	0	2,590
20	16		Brown, Michael	0	41,600	0	1,338
2	21		Brown, Raymond	0	46,600	0	1,499
10	1		Brown, Robert	0	71,300	0	2,294
19	11		Brown, Robert	0	13,100	0	421
15	9		Brown, Ronald	0	61,500	0	1,998
3	27		Brown, Steven	43,175	86,125	0	2,771
9	10	13	Brown, Terry	0	62,600	0	2,014
9	27		Brunelle, Raymond	0	61,600	100	1,882
8	17		Brunelle, Robert	0	62,400	0	2,007
2	2	20	Brunette, Kenneth	0	97,300	0	3,130
9	10	18	Bunker, Michael	0	62,900	0	2,023
3	46		Burke, Dennis	0	32,700	0	1,052
3	14		Burke, John	0	73,700	100	2,271
20	24		Burke, Robert	0	38,900	0	1,264
9	15		Burkhard, John	0	38,600	0	1,254
10	113		Burnham, Fannie	0	32,700	0	1,052
10	37		Burr, Alonzo	0	87,100	0	2,830
9	10	14	Butt, Peter	0	56,300	0	1,829
1	57	4	Cambo, William	0	93,100	0	2,995
5	2		Canney, Rachel	0	51,000	0	1,641
10	42		Caouette, Ida	0	63,500	200	1,762
4	37	30	Card, Richard	0	127,000	0	4,086
14	39		Carignan, Ronald	0	41,000	100	1,219
10	105		Carley, John	0	62,400	0	2,007
3	7	2	Carmer, Dewitt	0	81,500	0	2,622
9	8		Caron, Gary	0	46,800	0	1,506
13	14		Caron, Gerard	0	59,100	0	1,901
14	55	10	Caron, Paul	0	73,900	0	2,377
2	2	30	Carr, Kimberly J.	0	95,100	0	3,090
13	7		Carr, Roland	0	61,700	100	1,885

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
15	28	3	Carrier, E J	0	11,600	0	383
14	23		Carroll, S.G.	0	57,300	0	1,843
9	10	37	Carroll, Thomas	0	63,100	0	2,030
5	19		Cashman, William	0	46,500	100	1,396
10	55		Cass, Harley	0	52,200	100	1,579
3	43	2	Catalfo, Joseph	0	102,900	0	3,310
3	43	1	Catalfo, Joseph A	0	18,800	0	605
3	41		Catalfo, Vinenza	10,707	111,993	100	3,422
3	15		Catino, Andrew	0	72,300	0	2,326
4	14		Caviris, Charles	0	163,500	0	5,260
9	10	10	Cecchetti, Carlo	0	62,900	100	1,923
14	14		Chabot, Dennis	0	70,900	100	2,181
10	38		Chabot, Raymond &	0	36,000	0	1,170
2	2	25	Chabot, Ronald	0	90,900	0	2,924
21	6	1	Chadwick, Kenneth	0	3,200	0	103
13	23		Charpentier, Albert	0	61,600	0	1,882
10	71		Chase, Antonia	0	42,200	100	1,097
10	72		Chase, Antonia	0	26,500	0	853
10	68		Chase, Earl R.	0	63,500	0	2,043
20	5		Chase, Robert	0	79,100	0	2,545
3	6		Chenard, Gerard	0	99,900	0	3,084
14	31		Cheney, Harland	0	1,200	0	39
14	32		Cheney, Harland	0	41,100	100	1,222
9	21		Cheney, Mary	0	46,300	0	1,489
1	30	8	Childs, Donna	0	69,500	0	2,236
4	31		Cingolani, William	0	68,700	0	2,210
9	10	42	Cinotto, Frederick	0	63,300	0	2,036
14	13	32	Cioffi &, Sheridan	0	1,600	0	51
14	13	12	Cioffi, Sam	0	129,400	0	4,163
14	13	13	Cioffi &, Sheridan	0	133,000	0	4,279
14	13	31	Cioffi &, Sheridan	0	1,700	0	55
14	13	33	Cioffi &, Sheridan	0	1,500	0	48
1	14	1	City of, Dover	0	13,700	0	441
1	14		City of, Dover	0	24,200	0	779
20	14		Clairmont, Peter	0	49,800	0	1,602
9	6		Clancy, Nancy	0	59,100	0	1,901
14	55	11	Clark, William	0	55,700	0	1,792
13	22		Clavette, Norman	0	55,300	0	1,779
5	22		Cleary, Robert	0	45,200	0	1,454
4	37	9	Cogdill, Tim	0	22,600	0	727
10	3		Cogdill, Timothy	0	64,500	0	2,075
5	3		Collins, James	0	60,200	0	1,956
11	16		Collins, William	0	49,200	0	1,583
13	25		Colprit, Stephen	0	45,200	0	1,454
4	37	15	Connolly, Paul	0	172,600	0	5,553
15	5		Constine, Fred	0	49,200	100	1,483
20	21		Convenient, Foods	0	108,400	0	3,487
9	13	9	Cooper, Janet &	0	59,400	0	1,911
9	10	15	Cordeiro, Greg	0	58,500	0	1,882
4	37	10	Corliss, Dennis	0	109,100	100	3,410
19	12	1	Cormier, Delia &	0	13,300	0	428
2	11		Couture, Marc	11,462	85,338	0	2,745

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	26		Couture, Roland	26,693	507	0	16
3	7	11	Cowcurn, Helen	0	96,100	0	3,092
9	10	27	Cowie, Jett	0	55,300	0	1,779
9	5		Crompton, Thomas	0	59,800	0	1,924
15	28	2	Crosby, Susan L.	0	70,100	0	2,255
10	123		Crosier, Verne &	0	67,700	0	2,162
14	48		Croteau, Albert	0	56,100	0	1,805
15	32		Croteau, Eva	0	41,700	0	1,181
14	38		Croteau, John	0	46,200	0	1,486
15	33		Croteau, Joseph	0	40,200	100	1,193
14	18	1	Cullen, Robert	0	57,000	100	1,734
14	13	16	Cunningham, John	0	58,600	200	1,685
2	14	1	Curran, Gerard	0	17,000	0	557
5	55		Curry, Michael	0	58,100	0	1,869
3	3	3	Curtis, Corydon	0	95,300	0	3,066
3	4	1	Curtis, Corydon	0	11,600	0	383
2	3	3	Curtis, Gary D.	0	68,800	0	2,213
3	7	7	Cushman, James	0	92,800	100	2,885
11	8		Daeris, Eunice	0	76,100	0	2,448
11	10		Daeris, Eunice	0	1,800	0	68
5	15		Dagenais, George	0	49,900	100	1,505
1	57	3	Daigle, Daniel	0	87,800	0	2,825
1	54	1	Daigle, Leonard	0	90,700	0	2,918
14	44	1	Daigneault, Michael	0	93,900	100	2,921
5	35		Daley, Gloria	0	47,600	0	1,531
10	46		Damart	0	26,000	0	836
10	53		Damart	0	20,000	0	643
10	125		Damart	0	938,500	0	30,192
4	37	7	Danford, William	0	22,600	0	727
1	49		Davis, Charlotte	0	28,300	0	920
1	50		Davis, Charlotte	0	3,700	0	129
9	10	4	Davis, Daniel	0	55,200	0	1,776
2	9		Day, Edward	0	88,300	0	2,841
11	6		Day, Richard	0	65,000	100	1,991
2	31		Dearborn, Howard	0	54,900	100	1,666
21	23		Demers, -	0	1,000	0	32
21	16		Demers,	0	1,200	0	39
21	17		Demers, .	0	400	0	13
21	25		Demers, .	0	500	0	16
3	36		Demers, Robert	0	63,500	0	2,043
2	2	1	Demers, Roland	0	89,100	0	2,866
10	65		Deroy, Raoul	0	32,700	0	891
13	20		Dionne, Albert	0	57,900	***	463
11	12		Dionne, Charles	0	47,400	100	1,425
10	104		Dionne, Norman	0	46,100	0	1,403
21	3		Dionne, Sally	0	35,500	0	1,142
1	44		Dixon, Sally Jo	0	69,700	0	2,242
1	14	2	Doctor's Park Condo. Assoc.	0	2,600	0	84
10	16	A	Dodier, Kevin P.	0	2,800	0	90
10	75		Dodier, Lillian	0	50,500	0	1,625
13	3		Dodier, Paul	0	57,000	100	1,734
3	7	1	Dodier, Richard	0	104,000	100	3,246
5	51		Doiron, Roland	0	66,000	0	2,123

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
14	13	24	Donovan, Ronald &	0	1,700	0	55
14	13	26	Donovan, Ronald &	0	61,300	0	1,972
9	13	35	Doucette, Anita	0	61,000	0	1,962
3	9		Dover, School Dept.	0	5,000	0	161
1	2	1	Downs, Michael	0	764,300	0	24,588
9	13	39	Doyon, Norman	0	56,300	0	1,811
3	26		Drake, Charles	0	67,300	100	2,065
11	1	1	Dube, Deborah	0	64,700	0	2,081
10	107		Dube, Noel	0	51,100	0	1,644
11	4		Dubois, John	0	64,500	100	1,975
2	19	2	Dubois, Patricia	0	56,500	0	1,818
2	2	13	Dubois, Robert	0	112,800	0	3,629
20	3		Ducharme, Ronald	0	72,500	0	2,332
10	76		Duchesneau, Guy	0	46,900	0	1,509
2	30		Dudley, Theresa	0	42,400	0	1,203
4	37	25	Dugal, Arthur	0	23,200	0	746
10	27		Duhaime, Evangeline	0	62,400	100	1,907
14	13	10	Dukes, Thomas	0	58,800	0	1,892
14	40		Dumais, Ronald	0	51,900	100	1,570
2	2	32	Durgin, Robert H.	0	83,300	0	2,707
14	21		Eastman, Florence	0	48,100	100	1,447
15	11		Ebbson, Louis	0	47,700	100	1,435
15	22		Ebbson, Louis	0	6,100	0	196
14	42		Economos, Anthony	0	50,700	100	1,531
14	36		Economos, George	0	48,800	100	1,470
5	45		Economos, Lewis	0	46,900	100	1,409
9	10	31	Eddy, Kurt W	0	57,600	0	1,853
9	10	5	Eddy, Norman	0	60,300	100	1,840
5	18		Eighmey, Stephen	0	47,800	0	1,538
15	19		Eldridge, Evelyn	0	62,000	0	1,995
3	19		Eliades, Alexander	0	177,800	0	5,720
3	20	1	Eliades, Alexander	0	22,700	0	740
15	35		Ellis, Pearl	0	58,800	0	1,748
20	18		Ellis, Thomas	0	37,600	0	1,210
5	44		Emack, Paul	0	51,700	0	1,663
3	8		Emerson, Lucius	0	88,800	0	2,857
3	7		Emerson, Mrs. George	0	160,600	0	5,167
19	3		England, Albert	0	67,100	100	2,059
10	82		Erickson, Victoria M	0	69,400	0	2,233
10	14		Estes, Albert	0	11,700	0	386
10	15		Estes, Albert	0	84,700	0	2,752
3	18		Estes, Philip	0	74,400	0	2,393
11	25		Fager, Vasiliki	0	50,800	100	1,534
14	55	12	Fall, Sandra	0	62,000	0	2,015
4	18	1	Farmer, John	0	51,900	0	1,670
20	27		Federal Home Loan	0	50,200	0	1,631
3	11	1	Fenton, Joseph	0	78,500	0	2,525
11	15		Fermanis Estate	0	79,000	0	2,541
11	13		Fermanis, Arthur	0	49,100	0	1,419
9	10	7	Fewell, Payne	0	55,200	0	1,776

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
5	21		Fieldsend, Gary	0	47,100	0	1,515
10	74		Filiau, Robert	0	49,200	0	1,583
4	37	13	Fink, Charles	0	192,400	0	6,190
3	23		First N.H. Bank	0	214,000	0	6,884
2	18		Fischer, Walter	0	33,300	0	1,071
10	20		Fischer, Walter	0	4,100	0	132
1	30	1	Fisher, Clara	0	59,400	0	1,911
15	36		Flanagan, James	0	82,000	0	2,664
3	35		Fleming, William	0	69,400	100	2,133
10	52	1	Flynn III, Timothy J	0	99,300	0	3,226
10	118	1	Flynn III, Timothy J	0	127,300	0	4,095
20	25		Flynn, Paul	0	75,300	0	2,422
10	52		Flynn, Tim	0	102,200	0	3,288
10	111		Flynn, Timothy	0	113,200	0	3,642
10	112		Flynn, Timothy	0	98,000	0	3,153
10	122		Flynn, Timothy	0	94,900	0	3,053
10	127		Flynn, Timothy	0	410,400	0	13,203
10	127	1	Flynn, Timothy	0	254,100	0	8,224
10	112A		Flynn, Timothy	0	97,100	0	3,124
10	121A		Flynn, Timothy	0	259,100	0	8,335
10	122A		Flynn, Timothy	0	95,800	0	3,082
10	123A		Flynn, Timothy	0	128,400	0	4,131
10	77		Fogarty, Ida	0	44,400	100	1,328
9	26		Fogarty, Richard	0	53,800	100	1,631
14	44	5	Fogarty, Theresa	0	62,500	0	2,011
4	25		Ford-Smith, Herbert	49,502	91,998	0	2,960
10	43		Fortier, John	0	61,100	100	1,866
8	10	5	Foss, Harold	0	68,000	100	2,088
2	2	9	Foster, Mark	0	105,000	0	3,378
3	7	6	Fournier, Roger	0	104,000	100	3,278
15	21		Foxlow, William	0	45,100	100	1,351
3	1	1	Franklin, Walter	57,183	7,017	0	226
3	2	1	Franklin, Walter	2,386	714	0	23
3	4		Franklin, Walter	11,124	376	0	12
19	14		Freeland, Donna	0	59,300	0	1,927
8	8		Frost, Ruth	0	51,800	0	1,666
10	47		Gadoury, Maria	0	41,600	100	1,077
5	8		Gagne, John	0	52,100	0	1,676
4	48		Gagnon, Irene	0	56,300	0	1,811
1	27		Gagnon, Laurent	8,908	2,092	0	67
1	28		Gagnon, Laurent	0	104,600	0	0
1	28	1	Gagnon, Laurent	0	19,200	0	618
1	27	1	Gagnon, Norman	0	123,900	0	3,986
1	29		Gagnon, Victor	0	78,800	0	2,535
20	19		Gainty, Thomas	0	114,800	100	3,593
9	13	43	Gaiser, Bernard	0	56,100	0	1,805
9	13	2	Galanes, Paul	0	90,700	0	2,918
11	21		Galello, P & M	0	58,000	0	1,866
4	22	2	Galeota, Anthony	0	94,900	0	3,053
4	37		Gardner, Lawrence S.	0	162,600	0	5,231
14	55	7	Garneau, Maurice	0	62,100	0	1,998

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	74	1	Garrett, John	0	111,200	0	3,577
1	74	2	Garrett, John	0	4,100	0	132
3	33	2	Garrison, Players	0	1,800	0	0
3	34		Garrison, Players	0	49,500	0	0
4	44		Garvin, Rose	0	47,600	0	1,531
4	45		Garvin, Rose	0	9,800	0	315
2	2	23	Gauvin, Albert	0	97,200	100	3,027
10	57		Genest, Ronald	0	51,600	0	1,660
1	74	3	George, Charles	0	178,800	0	5,802
19	20		Gerard, Theophil	0	54,500	100	1,653
9	10	30	Gerish, Dwight	0	55,800	0	1,795
5	20		Gessis, Muriel	0	1,900	0	61
2	2	18	Ghei, Ashok K	0	20,900	0	672
5	13		Gibbas, Doris	0	53,000	***	305
5	53		Gibbas, Michael	0	50,800	0	1,634
9	7		Gibbons, Corey	0	53,100	0	1,725
3	21	2	Gilbert, Edward	0	83,100	0	2,673
15	20		Giroux, Marcel	0	55,300	100	1,679
10	102		Giroux, Norman	0	48,300	0	1,554
2	2	15	Gitschier, Herman	0	93,200	100	2,898
10	93		Glovinski, Keith	0	55,800	0	1,795
10	40		Glovinski, Lorraine	0	102,600	0	3,301
10	40	1	Glovinski, Lorraine	0	19,000	0	611
10	70		Glovinski, Lorraine	0	56,200	100	1,708
13	5		Glovinski, William	0	60,100	0	1,933
5	28		Gonya, Joseph	0	50,500	100	1,525
3	11	3	Goodman, Craig	0	98,100	0	3,156
4	14	1	Goodrich, Chester	0	82,600	0	2,657
4	14	2	Goodrich, Chester	0	20,700	0	676
5	12		Gosselin, Michael	0	50,200	0	1,615
14	55	2	Gosselin, Richard	0	59,100	0	1,901
2	2	22	Gould, Shirley	0	20,900	0	672
13	19	1	Gould, Wayne	0	60,200	0	1,937
21	6		Goulet, Noel	0	55,500	100	1,685
2	7	1	Gourdouros, Richard	0	71,400	100	2,197
9	10	3	Graham, Donald E.	0	55,700	0	1,792
10	87		Gray, D.	0	79,300	0	2,551
5	32		Gray, Richard	0	48,500	0	1,560
10	96		Green, Dorothy	0	67,500	0	2,171
10	113	2	Green, Dorothy	0	2,600	0	84
13	2		Greenaway, Florence	0	54,100	0	1,740
10	85		Grimard, Francis E.	0	90,000	0	2,924
13	34		Hachey, Walter	0	58,400	0	1,879
4	37	28	Hager, Nancy	0	160,900	0	5,176
4	18		Hager, Todd M	0	94,600	0	3,043
9	10	26	Halbach, Kathryn D.	0	60,000	0	1,930
12	9		Hale, Richard	0	57,000	100	1,734
20	4		Halteman, Evelyn	0	57,700	100	1,756
4	37	19	Ham, Robert	0	164,600	0	5,295
4	38		Hammond, Nancy	0	63,600	0	2,066
5	5		Hammond, William	0	48,600	100	1,463

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
21	31		Hannaford Bros	0	300	0	20
21	32		Hannaford Bros.	0	2,800	0	100
1	5		Hannaford Bros.	0	393,500	0	12,709
21	7		Hannaford Bros.	0	6,400	0	216
20	3	2	Hannon, George T	0	30,900	100	894
14	13	11	Hanraham, John	0	68,500	100	2,104
14	51		Hanson, Dorothy	0	40,000	0	1,126
2	29		Hapgood, Earl	0	48,300	100	1,454
4	37	35	Hare, Donald	7,981	154,419	0	4,968
1	41		Hargreaves, Ronald	0	68,800	100	2,113
3	22	1A	Harrigan, Edmund P	0	24,100	0	775
10	25		Hashem, David	0	36,400	0	1,171
14	27		Hayden, Patrick	0	45,300	0	1,457
3	29		Helen, Labbe	0	74,800	0	2,406
10	69		Henderson, Roberta	0	45,700	0	1,470
9	13	41	Hendrix, Bernice	0	63,500	100	1,943
2	2	12	Hern, Joel	0	81,000	100	2,506
14	16		Hickey, Catherine	0	67,200	0	2,162
2	27		Hill Estate, Richard	0	4,400	0	142
2	28		Hill Estate, Richard	0	54,800	0	1,781
10	66		Hill, David	0	30,000	0	965
15	26		Hilow, Richard	0	45,100	0	1,451
14	10		Holmstrom, Paul	0	46,900	100	1,423
4	1		Houde, Norman	0	43,600	0	1,403
20	1		Huber, Walter	0	16,100	0	528
13	27		Huff, Susan L.	0	41,500	100	1,235
14	55	9	Hunter, John	0	78,500	0	2,525
2	2	40	Hurley, James	0	129,500	0	4,166
4	50		Hutchinson, Lawrence	0	51,500	0	1,657
14	55		Iorio, Anthony &	0	71,500	0	2,300
12	8		Irving, Carol	0	55,400	0	1,782
9	10	38	Jacikevicius, Benedict L	0	65,700	0	2,114
1	44	1	Jacobson, Jacqueline	0	87,100	0	2,802
10	7		Jacobson, Jacqueline	0	45,700	0	1,470
9	10	43	Jade Realty	0	12,700	0	419
9	10	44	Jade Realty	0	11,500	0	380
9	10	46	Jade Realty	0	11,600	0	383
9	10	39	Jade Realty	0	59,200	0	1,923
10	9	49	Jade Realty Corp.	0	8,700	0	280
10	9	50	Jade Realty Corp.	0	8,300	0	267
10	9	51	Jade Realty Corp.	0	7,900	0	254
10	9	52	Jade Realty Corp.	0	7,800	0	251
10	9	53	Jade Realty Corp.	0	7,700	0	248
10	9	54	Jade Realty Corp.	0	7,300	0	235
10	9	55	Jade Realty Corp.	0	7,900	0	254
1	24		Janco Realty	0	1,847,200	0	59,424
1	15A		Janetos, Andrew	0	171,600	0	5,520
3	10		Janetos, Costas	0	3,000	0	97

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	71		Janetos, Evangelos	0	96,900	0	3,117
1	72		Janetos, Evangelos	0	27,600	0	888
1	15		Janetos, Geo., Lewis	0	54,500	0	1,753
1	65	3	Janetos, George	0	50,100	0	1,612
1	66		Janetos, George	0	54,900	0	1,766
1	67		Janetos, George	0	110,500	0	3,555
4	3		Janetos, Jahn	20,103	162,997	0	5,244
1	68	1	Janetos, Lewis	0	27,900	0	898
1	69		Janetos, Lewis	19,347	133,053	100	4,180
8	10	6	Janetos, Lewis, Paul	0	23,900	0	769
1	23		Janetos, Paul	0	124,500	0	4,005
1	47		Janetos, Rollins	6,055	88,245	0	2,839
1	48		Janetos, Rollins L.	5,590	410	0	13
1	68		Janetos, William	16,988	116,312	0	3,742
3	47		Jankowski, Leonard	0	69,500	0	2,258
3	48		Jankowski, Leonard	0	111,000	0	3,607
19	9		Jansen Jr., Edmund F	0	92,300	100	2,869
2	2	43A	Jansen, Edmund F.	0	22,400	0	721
2	2	43	Jansen, Jr., Edmund F	12,929	23,371	0	752
9	13	37	Jansson, Richard	0	55,400	100	1,699
5	49		Javane, Faith	0	58,700	0	1,888
3	45		Jean, Gerald	0	120,800	0	3,886
3	7	4	Jennison, Philip	0	126,400	0	4,066
4	37	32	Jennison, Philip N	0	22,900	0	737
14	44	7	Johns, Cora J.	0	75,000	0	2,413
3	11	2	Johnson, Alton	0	69,000	100	2,120
4	37	5	Johnson, Louis	0	147,000	0	4,729
13	33		Joncas, Paul	0	54,000	100	1,637
14	41		Joncas, Richard J	0	40,800	100	1,213
1	37		Jones, Raymond	0	109,600	100	3,426
10	33		Jones, Theresa	0	44,000	0	1,415
9	10	25	Joy, Scott	0	63,300	0	2,036
9	10	21	Joyner, Robert	0	61,900	0	1,991
19	25		Kageleiry, Charles	0	31,300	0	1,017
19	5	1	Kallay, John	0	73,700	100	2,271
14	13	23	Kane, William R	0	63,000	0	2,027
1	53	2	Karkos, Robert	0	104,900	0	3,375
1	57	5	Karkos, Robert	0	16,300	0	524
9	10	41	Keaton, Ronald	0	62,800	0	2,020
13	32		Keefe, Joseph	0	60,100	0	1,933
13	32	1	Keefe, Joseph	0	12,200	0	392
2	2	29	Keen, Wayne	0	20,900	0	672
13	9		Kelly, John	0	52,400	100	1,602
14	44	4	Kelly, Keith E	0	77,000	100	2,377
1	30	7	Kemp, George	0	68,100	0	2,191
2	19	3	Kennamer, Betty	0	59,700	0	1,921
2	2	31	Kent, James	0	103,700	0	3,336
13	2	1	Kilty, Jeffrey	0	11,000	0	364
10	64		Kilty, Raymond	0	56,000	100	1,702
2	32		Kimball, Larry	0	74,600	0	2,400
19	6		Kippax, Ann	0	64,300	100	1,969
14	6		Knowles, Harold	0	27,200	100	775

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
19	5		Knowles, Harold	0	2,900	0	93
14	8		Knowles, Harold & Opal	0	45,300	0	1,457
14	7		Knowles, Jr., Harold	0	51,400	0	1,654
11	1		Kokolis, Stephen	0	77,000	0	2,477
2	23		Kraft, Christopher J	0	62,000	0	1,995
9	10	20	Kronstat, Mitchell	0	62,500	0	2,011
3	30		Labbe, Frank	0	91,100	0	2,931
15	18		Labounty, Matthew	0	48,700	0	1,567
10	109		Labranche, Richard	0	38,500	0	1,239
9	2		Labrecque, Albert	0	59,800	100	1,824
2	2	41	Lacroux, Daniel	0	93,200	0	2,998
3	11		Laliberte, Armand	37,376	108,624	100	3,394
9	13	40	Lambert, Peter	0	55,300	0	1,779
1	22		Lampesis, Peter	35,984	23,716	0	763
1	22	1	Lampesis, Peter	0	100,000	100	3,117
1	25		Lampesis, Theodore	15,964	536	0	17
1	25	1	Lampesis, Theodore	0	76,400	100	2,358
1	25	2	Lampesis, Theodore	0	10,000	0	322
21	5		Lampros, Charles	0	53,500	100	1,460
11	20		Lampros, John	0	53,600	0	1,724
21	8		Lancaster Estate	0	1,900	0	61
21	12		Lancaster Estate	0	1,300	0	42
21	15		Lancaster Estate	0	300	0	10
21	18		Lancaster Estate	0	200	0	6
21	19		Lancaster Estate	0	100	0	3
21	20		Lancaster Estate	0	200	0	6
21	21		Lancaster Estate	0	300	0	10
21	24		Lancaster Estate	0	100	0	3
21	26		Lancaster Estate	0	100	0	3
21	27		Lancaster Estate	0	700	0	23
21	29		Lancaster Estate	0	800	0	26
21	30		Lancaster Estate	0	100	0	3
10	9		Landgraf, Kenneth	0	64,900	100	2,008
10	118		Landry, L. Stewart	0	77,600	0	2,496
5	26		Langdon, Robert	0	52,000	100	1,573
10	32		Lapoint, Michael	0	47,300	0	1,522
9	10	22	Laramee, Paul	0	63,400	0	2,040
14	13	17	Larkin, Lawrence	0	81,600	100	2,525
14	2	2	Larochelle, Robert	0	24,700	0	795
3	16		Lauze, Joseph	0	67,500	100	2,071
2	19	4	Lawrence, Peggy	0	63,900	0	2,056
15	7		Lawrence, Savings Bank	0	68,700	0	2,210
1	65	1	Lawry, Laura	0	73,400	100	2,261
14	45	2	Lebel, Thomas	0	63,200	0	2,033
13	12		Leclerc, Joan M	0	67,800	0	2,181
14	18		Lemay, Raymond P	0	47,400	0	1,525
14	28		Lemay, Richard III	0	46,900	0	1,509
13	21		Lemire, Yvette	0	51,200	0	1,647
19	2		Lennon, Jr., Ernest	0	58,800	100	1,792
19	4		Lennon, Robert	0	63,400	0	2,040
15	12		Lepage, Lionel	0	47,900	100	1,441

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
15	34		Lepage, Ray	0	72,100	0	2,319
10	56		Lepage, Roger	0	72,000	0	2,316
10	80		Lepage, Roger	0	94,100	0	3,027
10	89		Lepage, Roger	0	54,700	0	1,760
2	2	2	Leslie, Brian	0	87,400	0	2,812
15	4		Leslie, Linwood	0	48,700	100	1,467
13	19		Lesniak, Denise	0	58,100	100	1,769
9	232		Lesniak, Joseph	0	46,600	0	1,514
19	17		Letarte, Armand	0	55,400	0	1,782
14	54		Letendre, Roland	0	53,200	100	1,611
20	23		Leuchs, Donald	0	50,400	0	1,621
9	10	35	Levesque, Mark	0	68,300	0	2,219
4	22		Levy, Richard	0	77,000	0	2,477
2	2	5	Lewis, Dorothy	0	85,100	100	2,638
11	27	1	Lewis, Gary	0	41,800	0	1,345
2	2	11	Lewis, Robert	0	88,100	0	2,834
12	7		Lindbom, Mrs. Arnold	0	53,500	0	1,721
1	64		Lindh, David	0	70,500	0	2,291
2	2	3	Linnane, James	0	77,100	0	2,480
10	92		Locke, Ira	0	43,800	0	1,409
20	20		Long, Timothy	0	86,900	0	2,796
8	19		Lord, Ella	0	61,200	100	1,869
8	18		Lord, George	0	43,600	0	1,242
5	24		Lotter, Keith	0	49,200	0	1,583
4	37	4	Lynch, Robert	0	22,600	0	727
5	34		Maahs, Henry	0	51,300	0	1,650
15	27		Macdonald, Roderick	0	37,300	0	1,200
15	24		Macintyre, Charles	0	61,200	100	1,888
4	41		Mackenzie, Stephen	0	61,800	0	1,988
9	13	7	Mahoney, Nancy	0	53,600	0	1,724
11	5		Mairs, Robert	0	74,900	0	2,410
4	40		Malerba, Frank	0	59,100	100	1,801
1	57	2	Maloomian, Ralph	0	112,400	0	3,616
20	7		Mandych, Peter	0	69,800	0	2,245
10	19		Mantos, Charles	0	49,000	0	1,576
3	32		Mantos, Peter	0	76,200	100	2,375
1	33		Marshall, John F.	0	81,700	0	2,628
4	16		Marshall, Philip	0	63,100	100	1,930
10	112B		Marston, Frederick	0	53,800	0	1,731
10	113A		Marston, Frederick	0	6,000	0	193
3	7	3	Marston, George	0	7,800	0	251
14	9		Marston, Thomas	0	51,200	0	1,663
1	75		Martineau, Raymond	0	10,400	0	345
14	44	6	Mastrobattista, Andrew	0	81,900	0	2,635
2	2	19	McCann, Harry	0	119,200	0	3,835
10	61		McAllister, George	0	51,400	0	1,671
5	36		McCann, Edward	0	46,000	100	1,380
10	100		McCarn, Michael	0	22,600	0	737
3	41	1	McClendon, Kenneth	0	84,600	100	2,622
3	1		McCue, Daniel	26,961	7,439	0	239
3	2		McCue, Daniel	6,250	10,750	0	356

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
3	3	2	McElheny, Victor	0	70,700	0	2,274
4	37	14	McKenney, Paul	0	164,300	0	5,286
10	36		McKenney, Richard	0	83,200	0	2,704
10	2		Meegan, Robert	0	61,700	0	1,985
5	42		Merchants Nat'l Bank	0	30,400	0	978
5	9		Merrill, Alvin	0	46,800	100	1,406
11	22		Meserve, Joseph	0	52,200	100	1,579
1	42		Meserve, William &	0	79,900	0	2,570
10	5		Metcalf, John	0	43,200	0	1,390
3	39		Methvin, Thomas	0	55,600	0	1,789
14	4	1A	Michaud, Anita	0	24,400	100	685
14	55	3	Michaud, Clement	0	77,100	100	2,380
19	16		Michaud, Laurent	0	55,800	100	1,695
2	3	5	Michaud, Leo	0	68,600	0	2,207
5	54		Michaud, Marguerite	0	66,700	100	2,046
13	16		Michaud, Oscar	0	53,500	100	1,621
14	4		Michaud, Roger	0	67,300	0	2,165
10	103		Mick, Sam	0	41,000	0	1,319
9	13		Mick, Sam	0	57,400	0	1,847
9	13	44	Mick, Samuel	0	61,300	0	1,992
9	29		Mick, Samuel	0	47,700	0	1,550
5	6		Miles, Gwendolyn	0	47,200	0	1,518
14	55	8	Miliner, David	0	77,700	0	2,500
21	10		Miller, Beulah	0	1,800	0	58
14	45		Miller, Russell	0	71,300	0	2,294
12	11		Miller, Wayne	0	57,100	0	1,837
12	4		Minard, Johnson	0	82,800	0	2,664
14	3		Mitchell, Basil	0	45,700	100	1,209
14	3	1	Mitchell, Garth	0	66,100	100	2,026
14	53		Mitchell, Gary	0	59,100	100	1,801
2	2	4	Mizener, Walter	0	84,900	0	2,731
2	7	2	Moore, Denis L	0	63,300	0	2,036
3	40		Morang, Duncan	0	77,000	100	2,377
2	2	7	Moreau, John	0	81,900	0	2,635
4	18	2	Moreau, Thomas	0	111,600	0	3,590
10	94		Morest, Roland	0	48,700	100	1,467
10	95		Morest, Ronald	0	41,800	100	1,245
4	37	8	Morford, Creighton T.	0	22,600	0	727
4	42		Morgridge, Robert	0	51,400	100	1,554
10	117		Moriarty, Mark	0	39,000	0	1,268
10	62		Morin, Fabiola	0	53,500	0	1,721
19	19		Morin, Hector	0	51,800	100	1,566
19	18		Morin, Leonard	0	56,000	0	1,802
9	13	5	Morrissette, David	0	51,600	***	260
9	10	16	Mortenson, Mark	0	61,500	0	1,978
2	2	10	Muirhead, Kenneth R	0	85,100	0	2,738
2	2	35	Mullen, James	0	90,800	0	2,921
2	19	1	Mulligan, Charles	0	56,900	0	1,830
13	1	1	Mulligan, Peter	0	58,100	0	1,869
14	13	34	Murphy, Edward	0	64,000	100	1,959
10	6		Murphy, James	0	50,200	0	1,615

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
10	83		Nadeau, Louis	0	52,700	200	1,495
1	31		Nagy, David	0	59,200	100	1,822
10	119		Nazemetz, Michael	0	39,300	0	1,264
10	48		Nesman, Jr., Robert	0	37,100	0	1,206
5	31		Newcombe, Robert	0	48,900	100	1,312
14	33		Newling, Hollis	0	47,000	100	1,412
14	11		Noonan, Thomas	0	51,900	0	1,670
1			Northern Utilities	0	41,500	0	1,335
1	54	2	Norton, Janet	0	91,200	0	2,934
1	55		Norton, Janet	0	68,200	100	2,094
1	56		Norton, Janet	0	18,900	0	608
1	34		Norton, John	0	21,200	100	582
1	54		Norton, John F	26,675	76,025	0	2,446
1	34	1	Norton, Leslie	0	79,800	0	2,567
5	23		Not Taxed in, Rollinsford	0	600	0	0
5	37		Not Taxed in, Rollinsford	0	2,600	0	0
5	38		Not Taxed in, Rollinsford	0	1,700	0	0
5	39		Not Taxed in, Rollinsford	0	1,500	0	0
5	25A		Not Taxed in, Rollinsford	0	1,100	0	0
5	1		Not Taxed in, Rollinsford &	0	1,700	0	0
5	41		Not Taxed, Rollinsford	0	2,900	0	0
5	43		Not Taxed, Rollinsford	0	1,800	0	0
1	57		Nuppola, Ensio	0	125,900	0	4,050
3	21		Nylund, David	8,509	96,391	0	3,101
12	10		O'Brien, Margaret	0	47,300	0	1,522
10	60		O'Connor, James	0	52,800	0	1,699
4	37	33	O'Day, John	0	181,900	0	5,852
2	7		O'Neill, Myron	23,927	573	0	18
2	6		O'Neill, Myron	6,998	97,502	0	3,137
4	37	29	Ochs, James	0	114,300	0	3,677
1	30	2	Ofner, Marie	0	55,100	0	1,773
4	39		Orday, Bridget	0	56,600	0	1,839
3	3	1	Ordway, Peter	4,559	941	0	30
4	2		Ordway, Peter	20,362	3,038	0	98
4	5		Ordway, Peter	25,693	90,507	0	2,912
4	6		Ordway, Peter	0	107,300	0	3,452
4	39	1	Ordway, Peter	932	45,268	0	1,456
13	15		Osbon, Arthur	0	67,300	0	2,165
9	10	29	Osbon, Kenneth	0	67,000	0	2,155
19	15		Osborne, Richard	0	46,700	0	1,502
9	3		Otis, Maxine	0	52,300	0	1,682
21	1		Otis, Philip	0	32,900	0	1,058
1	42	1	Ouellette, Joan	0	83,500	0	2,686
10	81		Pace, Sheila	0	68,100	0	2,191
14	13	15	Parady, Carroll E	0	65,200	0	2,118
14	4	1	Parks, Leon	0	34,700	100	855
19	1		Parshley, Frank	0	57,300	100	1,743
2	2	28	Pasini, Don	0	121,800	0	3,918
10	39		Patterson, Allan	0	45,900	0	1,477
14	15		Pay, John	0	71,900	0	2,313
14	55	4	Pay, Jr., John	0	75,200	100	2,319
1	53		Pelczar, Lewis	0	36,400	0	1,171

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
13	13		Penney, Ambrose	0	61,400	0	1,975
19	13		Perreault, David	0	71,700	0	2,307
14	22		Perreault, Florence	0	49,500	0	1,432
9	19		Perreault, Roger	0	29,200	0	939
14	17		Perreault, Roger	0	57,300	100	1,743
14	17A		Perreault, Roger	0	12,700	0	409
14	17B		Perreault, Roger	0	12,600	0	405
10	84		Perry, Josephine	0	48,300	0	1,393
20	6		Peters, Michael	0	59,800	0	1,924
5	4		Petroni, Alfred	0	48,300	100	1,469
4	37	6	Petzack, Stanley	0	22,600	0	727
9	13	4	Phinney, James	0	62,100	100	1,898
19	12		Phipps, Ralph	0	72,800	0	2,342
9	10	2	Piccuci, Robert P	0	60,200	0	1,937
9	10	11	Pietrzyk, Stanley	0	54,800	0	1,763
4	49		Pilewski, Patrick	0	52,000	0	1,673
2	2	26	Pisarek, Thomas A	0	96,200	0	3,126
2	2	16	Pitts, David	0	85,600	0	2,754
14	12		Place, Arthur	0	66,500	100	2,039
3	24		Plante, Raymond	0	78,000	100	2,409
5	48		Plumpton, Robert	0	67,300	0	2,165
10	116		Poirier, Robert	0	86,800	100	2,692
12	5		Porter, Allen W.	0	42,600	0	1,370
4	20		Porter, Joseph	18,757	1,043	0	34
8	7		Porter, Joseph	0	21,200	0	682
14	19		Porter, Joseph	0	14,400	0	463
14	46		Porter, Joseph	2,713	87	0	3
14	50		Porter, Joseph	0	14,500	0	466
14	52		Porter, Joseph	0	2,100	0	68
19	23	1	Porter, Joseph	0	13,300	0	428
19	23	2	Porter, Joseph	0	53,700	0	1,728
10	126		PPV Properties, Really Trust	0	293,400	0	9,439
5	25		Pray, Richard	0	46,900	100	1,409
1	57	1	Price, Samuel	0	114,600	0	3,687
5	50		Pridham, Margaret	0	54,900	100	1,666
3	17		Proctor, Raymond	0	45,200	0	1,469
99	9		Public Service of N.H.	0	720,000	0	23,162
4	28	2	Putnam, Lucy	0	177,500	0	5,710
10	79		Quint, Robert	0	43,200	100	1,290
11	19		Quintal, Roland	0	45,700	0	1,470
11	2	1	Raiche, L	0	175,900	0	5,659
5	27		Railsback, Raymond	0	46,300	100	1,389
3	7	12	Raimer, Matthew	0	107,500	0	3,458
21	2		Rand, Carlton	0	31,400	100	910
1	48	1	Randall, Elfreide	0	106,100	0	3,413
9	25		Rand, Timothy	0	47,500	0	1,528
15	8		Reed, Everett	0	54,700	100	1,660
10	34		Reed, M.	0	57,900	0	1,863
10	23		Reeves, Theresa	0	44,000	0	1,415
9	13	36	Reishus, Christina	0	54,400	0	1,750
13	11		Renaud, Joseph	0	68,800	0	2,213
10	55	1	Reno, Larry D.	0	38,200	0	1,229
1	1		Resnek, Frank	0	41,900	0	1,361

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
5	16		Rheaume, Glen	0	48,300	0	1,554
9	10	6	Rhode, Michael	0	59,800	0	1,943
4	37	17	Richard, Robert	0	171,300	0	5,511
13	17		Richard, Stephen	0	60,300	0	1,959
3	31		Rines, Chester	0	43,200	0	1,390
9	11		Roberge, Elaine	0	63,700	0	2,049
10	99		Roberge, Ronald	0	50,800	0	1,634
4	13		Roberts, Clyde	0	92,600	0	2,979
4	15		Roberts, Clyde	0	53,000	0	1,705
19	8		Roberts, Clyde	0	92,700	100	2,882
8	20		Roberts, James	0	43,200	0	1,229
14	13	14	Roberts, Richard	0	58,600	0	1,885
2	19		Roberts, Stephen	0	104,000	0	3,346
2	19A		Roberts, Stephen	0	124,900	0	4,058
10	35		Robinson, Chase	0	57,500	0	1,850
2	3	1	Robinson, Edmund	0	60,400	0	1,962
10	78		Roche, John	0	46,600	0	1,499
4	33		Rodden, Brian	0	39,800	0	1,280
19	7		Rodier, Paul	0	66,900	0	2,152
1	40		Rodney, Errol	0	71,300	0	2,294
20	8		Rogers, Henry	0	67,700	0	2,178
15	10A		Rollinsford Grade, School	0	669,900	0	0
15	23		Rollinsford, Town	0	1,300	0	0
15	37		Rollinsford, Town of	0	29,100	0	0
2	2	8	Rollo, Milton	0	97,500	100	3,037
9	13	8	Ross, Edgar	0	53,900	100	1,634
9	10	24	Rosselli, Frank	0	61,200	0	1,969
8	9		Rouleau, Martin	0	64,500	0	2,096
4	46		Rouleau, Roger	0	58,900	0	1,895
8	8A		Roy, C. Charles	0	26,600	100	756
9	13	42	Ruiz, Gloria	0	58,400	100	1,779
1	21		Russillo, Joseph	0	68,700	100	2,110
9	10	47	Rutherford, Mark	0	59,800	0	1,924
3	33		Ryan, Kevin	38,984	13,516	0	445
2	2	36	Rydin, John	0	97,100	0	3,124
10	110		Safford, David L.	0	60,500	0	1,946
20	21	1	Salmon Falls, Hydro Co.	0	6,300	0	203
20	22		Salmon Falls, Hydro Co.	0	11,800	0	380
9	16		Salmon Falls, Water Dist.	0	11,200	0	0
13	24		Salmon Falls, Water Dist.	0	23,100	0	0
15	2		Salmon Falls, Water Dist.	0	30,800	0	0
14	44	2	Sand, Paul	0	66,900	0	2,152
5	58		Sargent, Richard	0	11,600	0	373
9	17		Saucier, John	0	53,300	0	1,732
2	2	42	Saunders, Deborah	0	124,500	0	4,045
14	43		Scala, Julie	0	50,400	0	1,621
19	26		Schafer, Andrea	0	60,800	0	1,976
1	30	3	Schneider, Benjamin	0	52,900	100	1,602
14	13	20	Schock, Jerome	0	52,600	100	1,592
8	22	1	Schreiner, John	0	61,000	0	1,962

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
4	22	3	Scipione, Anthony	0	58,700	0	1,888
4	22	1	Scipione, Philomena	0	80,600	0	2,593
8	10	3	Scott, Bruce	0	47,000	100	1,412
4	37	16	Scroggins, Carl	0	138,700	0	4,462
15	31		Seacoast Savings, Bank	0	77,900	0	2,531
5	46		Seavey, Fred	0	52,900	0	1,702
3	22		Seawards, Richard	0	71,800	0	2,310
9	10	36	Seawards, William	0	58,300	0	1,876
4	37	23	Seydler, S. Craig	0	166,600	0	5,360
14	45	1	Sharon Endruschat Estate	0	35,200	0	1,143
1	2		Shaw's Realty Co.	0	253,400	0	8,202
1	74		Shaw, Richard	39,067	105,233	0	3,419
1	4		Shaw's Realty Co.	0	88,600	0	2,879
10	16		Shea, Paul	0	61,900	0	2,011
15	17		Sheehy, Daniel	0	45,800	100	1,373
14	9	1	Shorey, Kenneth	0	64,200	100	1,965
14	9	2	Shorey, Kent F	0	11,100	0	357
4	21	1	Shrankel, Rudy	0	35,600	0	1,156
4	21	2	Shrankel, Rudy	0	16,000	0	525
4	21		Shrankel, Sheila Z.	0	119,200	0	3,835
11	3		Shuck, Charles	0	45,500	0	1,464
14	55	1	Shufelt, Bonita	0	59,900	0	1,927
2	2	34	Sieracki, Christopher J.	0	91,500	0	2,973
14	24		Sigrepi, Inc.	0	45,400	0	1,476
10	51		Simons, Daniel	0	60,900	0	1,959
4	37	18	Skaltsis & Richard	0	38,100	0	1,238
4	37	20	Skaltsis & Richard	0	38,100	0	1,238
4	37	22	Skaltsis & Richard	0	37,800	0	1,228
4	37	24	Skaltsis & Richard	0	37,900	0	1,231
14	13		Skaltsis, Demetrios	0	65,200	100	1,997
1	46	1	Smith, Mary	26,186	102,914	0	3,311
13	26		Smith, Ovid	0	42,000	100	1,251
10	117A		Smith, Raymond	0	54,100	0	1,757
11	14		Snyder, Simon	0	42,000	0	1,351
2	2	39	Sorice, John	0	116,000	100	3,632
4	37	34	Soucy, Charles B	0	129,500	0	4,166
4	17		Soucy, Robert	0	99,400	0	3,198
10	120		Southeast Bank	0	24,200	0	779
10	121		Southeast Bank	0	208,300	0	6,701
4	41	1	Spear, Robert	0	67,400	0	2,168
1	53	1	Spencer, Carlton	0	82,600	100	2,557
3	13		Spencer, Nathan	0	70,200	100	2,158
10	13		St. Hilaire, Dennis	0	63,100	100	1,930
14	13	19	St. Laurent, Roger	0	60,500	100	1,846
14	13	22	St. Laurent, Roger	0	1,900	0	71
9	28		St. Lawrence, Ronald	0	46,100	0	1,483
13	28		St. Michael's Church	0	6,900	0	0
13	29		St. Michael's Church	0	9,000	0	0
3	7	5	Staines, William	0	103,400	0	3,326
10	26		Stairs, Dana	0	61,200	0	1,969
9	1		Straling, Douglas	0	51,600	0	1,677

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	24		State of, N.H.	0	10,100	0	0
9	14		Stephens, Peter	0	32,600	100	949
4	41	3	Stevens, Craig	0	83,100	0	2,673
10	12		Stewart, Walter	0	36,400	0	1,171
21	4		Stiles, Calvin	0	29,800	100	859
5	57		Stolpe, David	0	54,900	0	1,766
14	55	6	Stone, Christopher	0	54,700	0	1,760
20	13		Strauss, Robert	0	55,500	100	1,685
1	43		Strobel, George	9,144	68,156	100	2,093
4	37	26	Strogen, Charles	0	80,600	0	2,593
21	9		Strogen, Charles	0	2,400	0	77
1	16		Stroth, Grace	0	82,000	0	2,638
13	30		Sullivan, Daniel	0	47,700	0	1,550
10	97		Sullivan, Roland	0	76,900	100	2,374
1	30		Sunningdale Golf Club Inc.	0	59,400	0	1,911
15	10		Suprin, Michael	0	46,200	0	1,486
10	101		Surdam, Paul	0	59,900	0	1,927
3	21	1	Suzanne, Huard M	0	117,800	0	3,790
4	41	4	Swan, Amy	0	83,200	0	2,677
21	7	1	Swan, Robert	0	14,400	100	363
13	31		Swisher, Tim	0	57,200	0	1,840
3	37		T.K.L., Corp.	0	20,000	0	643
3	38		T.K.L., Corp.	0	31,400	0	1,020
1	65		Tamposi, Family Invs.	0	41,500	0	1,335
1	73		Tamposi, Family Invs.	0	70,300	0	2,262
9	10	28	Tate, Matthew	0	62,600	0	2,014
14	49		Taylor, Fredric	0	47,600	0	1,863
20	2		Taylor, Patsy	0	46,700	0	1,531
1	57	6	Tedesco, Louis	0	69,400	100	2,133
10	22		Temple, Matthew	0	50,300	0	1,618
10	67		Temple, Sherry	0	61,100	0	1,986
4	37	21	The Woodlands at Salmon Falls	0	44,900	0	1,444
14	26		Thebeau, Jerome	0	37,500	0	1,218
10	24		Theberge, Marie L	0	52,600	0	1,692
9	10	19	Theriault, Mike	0	63,500	0	2,043
9	10	48	Therrien, Mary	0	63,300	100	1,936
10	59		Therrien, Roger	0	84,900	100	2,631
14	5		Therrien, Roger	0	62,900	0	2,023
8	1		Therrien, Rudolph	0	72,800	100	2,242
8	10	2	Thibault, Arthur	0	36,300	100	1,068
19	10		Thivierge, Leo	0	121,000	0	3,893
20	10		Thivierge, Ubald	0	88,500	0	2,847
8	14		Thomas, Ronald	0	56,300	0	1,811
9	13	1	Thomas, Steven	0	60,100	0	1,933
9	10	40	Thompson, Dennis E.	0	54,800	0	1,763
9	10	1	Thompson, Mark W	0	60,400	0	1,943
2	2	14	Tokin, Robert J.	0	90,000	0	2,895
8	21		Toof, Daniel	0	54,200	0	1,761
10	10		Toussaint, Lydia	0	50,900	0	1,637
10	58		Toussaint, Robert	0	51,600	100	1,576
4	29	1	Town of Rollinsford	0	14,800	0	0
15	37	1	Town of Rollinsford	0	108,500	0	0
2	13		Town of, Rollinsford	0	38,300	0	0

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	14	2	Town of, Rollinsford	0	26,500	0	0
2	15		Town of, Rollinsford	0	2,500	0	0
2	16		Town of, Rollinsford	0	1,000	0	0
2	17		Town of, Rollinsford	0	5,000	0	0
4	37	36	Town of, Rollinsford	0	2,700	0	87
8	2		Town of, Rollinsford	0	23,300	0	0
8	3		Town of, Rollinsford	0	14,900	0	0
8	4		Town of, Rollinsford	0	176,700	0	0
10	73		Town of, Rollinsford	0	12,300	0	0
10	88		Town of, Rollinsford	0	169,600	0	0
10	124		Town of, Rollinsford	0	49,900	0	0
10	125	1	Town of, Rollinsford	0	56,300	0	0
10	124A		Town of, Rollinsford	0	3,300	0	0
14	20		Town of, Rollinsford	0	40,600	0	0
15	30		Town of, Rollinsford	0	618,300	0	0
15	30	1	Town of, Rollinsford	0	19,400	0	0
3	49		Townes, Dennis	0	66,000	100	2,023
8	15		Tozier, Burton	0	59,900	100	1,827
9	10	45	Trayers, Suzanne M.	0	11,500	0	380
5	47		Treadwell, Louise	0	67,300	0	2,165
14	37		Trombly, Norman	0	61,600	0	1,982
13	4		Trundy, Louis	0	53,200	100	1,611
1	13		Trustees of, WD Hospital	0	39,300	0	1,264
3	7	9	Turcotte, John	0	97,800	0	3,146
20	9		Turcotte, Lionel	0	82,800	0	2,664
2	12		Turcotte, Peter	29,089	6,911	0	222
2	22		Turcotte, Peter	6,502	3,298	0	116
14	38A		Turcotte, Peter	0	89,900	0	2,892
14	37	1	Turcotte, Richard	0	100,000	0	3,217
1	58		Turgeon, Armand	18,745	88,255	0	2,839
3	7	8	Turgeon, Paul	0	96,900	0	3,117
4	47		Turgeon, Roland	0	69,000	0	2,220
11	1	2	Tyo, Dan & Elaine	0	60,900	0	1,959
4	37	1	Ueda, Herb	0	97,700	0	3,143
21	11		Unknown, .	0	600	0	0
21	13		Unknown, .	0	100	0	0
21	14		Unknown, .	0	400	0	0
21	22		Unknown, .	0	200	0	0
2	2	37	Usher, Gary	0	92,700	0	2,982
9	10	8	Usher, John	0	55,700	0	1,792
13	18		Valhos, Peter	0	59,800	100	1,824
3	20		Vatistas, Peter	0	73,900	0	2,377
20	15		Vaughan, Robert	0	54,100	100	1,640
19	22		Veno, James	0	43,600	0	1,403
8	22		Veno, Roland	0	53,100	100	1,608
13	10		Vermette, Marie	0	56,100	100	1,544
10	115		Vermette, Joseph	0	56,700	0	1,824
2	13	1	Vermette, Raymond	0	98,000	0	3,153
10	114		Vermette, Raymond A.	0	66,300	0	2,133
11	26		Veziris, K & C	0	177,800	0	5,770
11	2		Veziris, Kosmas	0	89,500	0	2,879
8	11		Viel, Albert	0	66,700	0	1,985
1	59		Viel, Ovid	10,525	675	0	22
1	73	1	Viel, Ovid	4,816	684	0	22
2	1		Viel, Ovid	31,573	115,427	0	3,713

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	4		Viel, Ovid	23,760	3,740	0	120
19	27		Viel, Ovid	25,539	7,261	0	234
11	7		Viel, Rita	0	75,200	100	2,319
11	9		Vigneault, Roger	0	50,800	0	1,634
13	8		Volinsky, Robert	0	53,600	0	1,724
3	16	1	Voye, William	0	59,800	0	1,924
10	8		Walker, David	0	38,500	0	1,239
4	4		Walker, James	0	146,900	200	4,526
9	13	3	Walker, Thomas	0	53,300	100	1,615
4	37	12	Wallace, John	0	169,000	0	5,487
14	50	1	Wason, Robert	0	50,900	0	1,653
3	28		Wasson, Richard	0	103,000	100	3,214
9	10	12	Waters, Andrew	0	63,600	0	2,066
5	17		Watson, John	0	49,900	100	1,505
14	25		Watson, Ronald	0	36,800	0	1,184
8	12		Watson, Rowell	0	58,900	0	1,895
14	13	27	Watts, George	0	58,200	0	1,872
14	13	28	Watts, George	0	1,700	0	55
14	13	29	Watts, George	0	1,700	0	55
14	13	30	Watts, George	0	1,900	0	61
11	24		Weeks, Barry	0	49,200	0	1,583
11	28		Weeks, Barry	0	22,800	0	733
1	30	4	Weiner Trust, Beatrice P.	0	61,500	0	1,978
3	12		Welch, Edward	0	44,200	0	1,422
10	90		Welsh, Andra	0	67,700	0	2,200
1	18		Wentworth, Aaron	0	80,500	0	2,590
1	65	2	Wentworth, Aaron	0	20,200	0	650
1	20		Wentworth, Andrew	0	11,000	0	354
1	17		Wentworth, David	0	77,300	100	2,387
1	19		Wentworth, David	0	100,800	0	3,243
2	14		Wentworth, David	25,169	4,531	0	146
3	25		Wentworth, David	19,848	3,352	0	108
1	46		Wentworth, Greenhouse	16,356	444	0	14
1	70		Wentworth, Greenhouse	0	336,000	0	10,859
11	11		Wentworth, Greenhouse	0	48,800	0	1,570
10	108		Wentworth, Madelene	0	7,400	0	238
1	46	2	Wentworth, Mark	0	113,400	0	3,648
8	10	1	Wentworth, Thomas	0	500	0	16
8	10	4	Wentworth, Thomas	0	44,900	0	1,444
9	24		West, William	0	61,900	0	2,011
5	7		Whalen, John	0	45,700	0	1,470
1	30	5	Whitcher, David	0	78,500	0	2,525
1	30	6	Whitcher, Daivd	0	68,100	0	2,191
1	16	1	Whitcomb, Steve	0	55,800	0	1,795
10	106		White, Forrest	0	44,300	0	1,425
1	39	1	Whitehouse, Jay	0	72,800	0	2,342
1	38		Whitehouse, Robert	0	1,100	0	35
1	39		Whitehouse, Robert	0	67,200	100	2,062
5	29		Williams, Charles	0	54,300	100	1,647
4	43		Williams, James	0	62,400	0	2,007
19	23		Williams, Joseph	0	39,200	100	1,161

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	2	27	Wilson, Stanley	0	130,400	0	4,195
15	28		Winter, Douglas	0	87,500	0	2,843
9	20		Winter, Raymond	0	63,400	0	2,040
9	22		Winter, Raymond	0	14,500	0	466
2	2	38	Wong, John	0	28,600	0	930
20	17		Wood, Levi	0	40,600	100	1,045
9	10	9	Woodruff, John	0	60,300	0	1,940
4	37	11	Woolley, Michael	0	141,000	0	4,536
5	14		Workman, Gerald	0	49,400	100	1,489
2	20		Yarnold, Sam	0	80,200	0	2,580
2	5		York, Bruce &	0	88,800	0	2,857
15	25		Young, Irving	0	51,700	0	1,663
2	2	24	Yurchesyn, Michael	0	103,900	0	3,342
1	58	1	Zammit, Joseph J	0	45,500	0	1,464
15	13		Zarrillo, Sal				

SUMMARY OF INVENTORY & TAX ANALYSIS
COMPARATIVE LIST FOR 1990 - 1991

Type of Property	1990 Value	1991 Value
Land	$ 17,740,532	17,817,642
Buildings (Residentials)	39,424,500	39,835,100
Commercial/Industrial	5,987,409	6,585,400
Public Service Dist. Line	750,000	720,000
Gas Line	41,500	41,500
Mobile Homes	122,700	122,700
Property Assessment Exemptions		
Elderly Exemptions	122,500	117,500
Handicapped	104,600	104,600
Blind		15,000

1991 TAX RATE AND COMMITMENT

Commitment:		
Tax Rate Computation	858,465	914,041
Total Revenues/Credits	649,151	572,306
Net Town Appropriations	209,314	341,735
Net School Appropriations	1,412,717	1,481,555
County Tax Assessment	243,957	243,161
Total of Town/School/County	1,865,988	2,066,451
Deduct Total Business Profits	67,807	67,207
Add War Service Credits	25,300	25,600
Add Overlay	42,348	15,406
Property Taxes to be raised	1,866,429	2,060,150
Less War Service Credits	25,300	25,600
Total Tax Committment	1,841,129	2,034,550
TAX RATE		
Town Tax	4.06	5.63
County Tax	3.77	3.69
School Tax	21.42	22.85
Per/Thousand	29.25	32.17

TOWN OF ROLLINSFORD TRUST FUNDS

TOWN EQUIPMENT FUND

Principal, January 1, 1991	$	21,415.02
New Funds during period		20,000.00
Withdrawn during period		.00
Balance, December 31, 1991	$	41,415.02
Income, January 1, 1991	$	3,130.85
Earned during period		2,753.85
Withdrawn during period		.00
Balance, December 31, 1991	$	5,884.70
Balance, Principal & Income, December 31, 1991		47,299.72

LAND TRUST FUND

Principal, January 1, 1991	$	60,000.00
Withdrawn during period		.00
Balance, December 31, 1991	$	60,000.00
Income, Balance January 1, 1991	$	12,624.80
Earned during the period		4,891.45
Withdrawn during period		.00
Balance, December 31, 1991	$	17,516.25
Balance, Principal & Income, December 31, 1991	$	77,516.25

ST. PATRICK'S TRUST FUND

Principal, January 1, 1991	$	3,874.49
Withdrawn during period		.00
Balance, December 31, 1991		3,874.49
Income, January 1, 1991	$	7,269.63
Earned during period		832.89
Withdrawn during period		.00
Balance, December 31, 1991	$	8,102.52
Balance, Principle and Income, December 31, 1991	$	11,977.01

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1991 - (June 30, 1992)

—DR.—

	Levies of: 1992	1991	Prior
Uncollected Taxes - Beginning of Fiscal Year: (1)			
Property Taxes			$ 279,560.93
Resident Taxes			2,650.00
Taxes Committed to Collector:			
Property Taxes		$ 2,051,844.00	
Resident Taxes		14,430.00	
Added Taxes:			
Property Taxes			50.00
Resident Taxes		480.00	530.00
Overpayments: (2)			
a/c Property Taxes		1,220.46	194.94
a/c Resident Taxes		80.00	90.00
Interest Collected on Delinquent Taxes		2,639.51	19,055.83
Penalties Collected on Resident Taxes		24.00	175.00
Total Debits		$ 2,070,717.97	$ 302,306.70

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Remitted to Treasurer During Fiscal Year:			
Property Taxes		$ 1,770,813.82	$ 272,909.11
Resident Taxes		10,740.00	1,750.00
Interest on Taxes		2,639.51	19,055.83
Penalties on Resident Tax		24.00	175.00
Abatements Allowed:			
Property Taxes		389.00	6,475.76
Resident Taxes		220.00	1,520.00
Uncollected Taxes End of Fiscal Year:			
Property Taxes		281,861.64	421.00
Resident Taxes		4,030.00	
Total Credits		$ 2,070,717.97	$ 302,306.70

(1) These uncollected balances should be the same as last year's ending balances.
(2) Overpayments should be included as part of regular remittance items.

WARRANT FOR ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS

Tuesday, March 10, 1992

TO THE INHABITANTS OF THE TOWN OF ROLLINSFORD,
COUNTY OF STRAFFORD, STATE OF NEW HAMPSHIRE,
QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified that the polls will be open from 10 A.M. to 7 P.M. at the Rollinsford Town Hall, on Tuesday, March 10, 1992 to bring in your ballots for the Town Officers to be elected in Article I, to vote on Article II thru Article VIII, and to meet at the Rollinsford Grade School at 9 A.M. on Saturday, March 14, 1992 to act on the budget and other Articles in the Warrant.

ARTICLE I.
To bring in your ballots for:

One (1) Selectman and Overseer of the Poor for three (3) years,
Town Clerk for one (1) year,
Town Treasurer for one (1) year,
Chief of the Fire Department for one (1) year,
Three (3) members of the Budget Committee for three (3) years,
One (1) Trustee of Trust Funds for three (3) years,
One (1) Trustee of the Rollinsford Library Trust for three (3) years,
One (1) Trustee of the Rollinsford Library Trust for two (2) years,
One (1) Town Moderator for two (2) years,
One (1) Supervisor of the Checklist for six (6) years.

ARTICLES II, III, IV, V, VI, VII and VIII ARE CHANGES IN THE ZONING ORDINANCE TO BE VOTED ON BY BALLOT AT THE TOWN HALL BETWEEN 10 A.M. and 7 P.M. ON MARCH 10, 1992.

ARTICLE II.
Are you in favor of the Adoption of Amendment No. I to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment to the "Purposes, Authority and Scope, Conflict of Laws, Validity, Severability" Section of the Ordinance makes it clear that all citations and references to the New Hampshire Revised Statutes in the Ordinances include all amendments and modifications to the cited statute.

ARTICLE III.
Are you in favor of the adoption of Amendment No. 2 to the Zoning Ordinance, as proposed by the Planning Board?

This amendment adds the definition of "impact fee" to the "DEFINITIONS" Section of the Ordinance and adds anew subsection to the "ENFORCEMENT" Section of the Ordinance which authorizes the Board of Selectmen to impose fees on developers after the Board follows the procedures established by RSA 674:21, V.

ARTICLE IV.

Are you in favor of the adoption of Amendment No. 3 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "ENFORCEMENT" Section of the Ordinance renumbers the existing subsection 13.2 as subsection 13.3 to allow the insertion of the new subsection on impact fees.

ARTICLE V.

Are you in favor of the adoption of Amendment No. 4 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "ENFORCEMENT" section of the Ordinance deletes the existing subsection 13.3 and replaces it with a new subsection 13.4 which requires the Board of Selectmen to adopt rules in accordance with the BOCA National Building Codes regarding the scheduling of fees for building permits, code enforcement inspections, and occupancy permits.

ARTICLE VI.

Are you in favor of the adoption of Amendment No. 5 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "ENFORCEMENT" section of the Ordinance renumbers the existing subsection 13.4 as subsection 13.5.

ARTICLE VII.

Are you in favor of the adoption of Amendment No. 6 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment adds a new subsection to the "ENFORCEMENT" section of the Ordinance which authorizes the Board of Selectmen and the building code enforcement officers to issue, impose, cease and desist orders under the procedures established by RSA 676:17-a.

ARTICLE VIII.

Are you in favor of the adoption of Amendment No. 7 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment adds a new subsection to the "ENFORCEMENT" section of the Ordinance which authorizes the Board of Selectmen and the building code enforcement officers to issue and prosecute local land use summons and citations in district court under the procedures established by RSA 676:17-b.

ARTICLE IX.

To choose all other necessary Town Officers for the ensuing year.

ARTICLE X.

To see if the Town will appropriate the sum equal to all revenues in excess of $50,000.00 that may be received from the Hydro Electric Plant to be placed in the Town's Hydro Electric Fund. (The first $50,000.00 or any lesser amount that may be received will be used as offset against Town Budget Expenditures).

ARTICLE XI.

To see if the Town will vote to withdraw $64,000.00 from the Hydro Reserve Fund for use as offset against taxes.

ARTICLE XII.

To see if the Town will vote to appropriate the sum of $5,000.00 and withdraw the same from the Land Trust Fund to finance land survey and related expenses that may be incurred in assisting private land owners who donate Conservation Easements and/or participate in the Land Conservation Investment Program (LCIP).

ARTICLE XIII.

To see if the Town will vote to appropriate the sum of $3,000.00 to finance Town Hall Energy Conservation Measures and safety repairs in the Town Hall basement.

ARTICLE XIV.

To see if the Town will vote to appropriate the sum of $25,000.00 for ongoing street reconstruction and road drainage renovations.

ARTICLE XV.

To see if the Town will vote to appropriate the sum of $50,000.00 to establish a solid waste transfer station in Rollinsford and discontinue municipal curbside waste pickup when the transfer station is completed in 1992. The funds for this would be transferred from the 1992 waste collection and Lamprey tipping fee line items.

ARTICLE XVI.

To see if the Town will vote to authorize the Selectmen to establish a mandatory recycling ordinance for all persons using the Rollinsford Solid Waster Transfer facility.

ARTICLE XVII.

To see if the Town will vote to appropriate the sum of $17,500.00 to repair and renovate the Fire Department's 1970 LaFrance Pumper (replace the tank and repair all rust from the rear bumper to the cab).

ARTICLE XVIII.

To see if the Town will vote to appropriate the sum of $4,500.00 for partial payment of the Amkus Tool. (This will be refunded by a $4,500.00 grant from the State of New Hampshire).

ARTICLE XIX.

To see if the Town will vote to appropriate the sum of $18,000.00 to purchase a new police cruiser.

ARTICLE XX.

To see if the Town of Rollinsford will vote to extend its involvement and commitment as a member of the Lamprey Regional Solid Waste Cooperative from its current termination date of June, 1993 until the end of the business day on June 30, 1996.

ARTICLE XXI.

To see if the Town will vote to charge all commerical waste haulers for 75 percent of their waste tipping fees at the Lamprey Regional Solid Waste Cooperative in Durham beginning April 1, 1992 and 100 percent of the tipping fees after January 1, 1993.

ARTICLE XXII.

To see if the Town will vote to appropriate the sum of $2,500.00 for the construction of a septic system and restroom at the Town Highway Building on Silver Street.

ARTICLE XXIII.

To see if the Town will vote to accept the Budget as submitted by the Budget Committee.

ARTICLE XXIV.

To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE XXV.

To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the State, Federal or other governmental unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

ARTICLE XXVI.

To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

ARTICLE XXVII.

To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's deed. Such conveyance shall be by deed following the public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

ARTICLE XXVIII.

To see if the Town will vote to authorize the Selectmen to sell to the highest bidder, the surplus equipment and vehicles in the Highway, Fire and Police Departments.

ARTICLE XXIX.

To see if the Town will vote to have the Fire Chief appointed by the Board of Selectmen for a term of one year beginning on April 1 each year. This Article, if approved would become effective beginning April 1, 1993. (By petition)

ARTICLE XXX.

To see if the Town will vote to request that the Town Representative to the New Hampshire House of Representatives submit a bill to amend or replace New Hampshire Laws of 1915, Chapter 31 (an act relating to cemeteries in the Town of Rollinsford). The new law would require that Cemetery Trustees be elected for five (5) year terms instead of being appointed by the Cemetery Trustees and the Board of Selectmen. The authority of Trustees to establish budgets and expend appropriations would be subject to the Budget Committee.

ARTICLE XXXI.

To see if the Town will adopt provisions of RSA 41:9a which will allow the Board of Selectmen to pass an ordinance to establish or amend fees as provided in RSA 41:9a. Examples of fees; building permits, building inspections, building occupancy inspections, review of plans for subdivisions or site developments, landfill fees, fees to cut streets for sewer or water hookups, and any other fees established by Town ordinances. (a public hearing will be held before any fee changes)

ARTICLE XXXII.

To see if the Town will vote to abolish the presently existing Water District and Sewer District, and establish in their place a consolidated Water and Sewer District, pursuant to RSA 38:16 and RSA 149-I:19. The newly created Water and Sewer District will assume all of the powers, duties, obligations and 1992 budgets of the now existing Water District and Sewer District for the Town. In order to accomplish a smooth transition from the separate Water District and Sewer District into a consolidated Water and Sewer District, the effective date of transition shall be April 1, 1992, at which time the following shall occur:

1. The Sewer District for the Town of Rollinsford, as it presently exists, shall cease to exist; and
2. The Water District for the Town of Rollinsford, as it presently exists, would cease to exist; and
3. The consolidated Water and the Sewer District for the Town of Rollinsford shall come into existence on March 24, 1992, at which time it shall hold its initial District meeting, the purpose of which shall be to elect commissioners and adopt a budget for the ensuing year. The consolidated Water and Sewer District shall become fully effective on April 1, 1992.

At the initial Consolidated Water and Sewer District meeting which will be held on March 24, 1992, there shall be chosen at the time, by ballot and by majority vote, three (3) Water and Sewer Commissioners, to hold office for three (3) years, two (2) years, and one (1) year, respectively, and thereafter, at every annual meeting, one (1) Commissioner shall be so chosen to hold office for three (3) years. All subsequent elections of Water and Sewer Commissioners shall be by ballot at the annual town meeting.

ARTICLE XXXIII.

To transact any other business that may legally come before the meeting.

Given under our hands and seal this 3rd day of February 1992.

A true copy attest:
Edmund F. Jansen, Jr.
David C. Walker
Albert Dionne
Selectmen of Rollinsford, N.H.

Edmund F. Jansen, Jr.
David C. Walker
Albert Dionne
Selectmen of Rollinsford, N.H.

SUMMARY OF TAX SALE / TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1991 - (June 30, 1992)

	—DR.—		
	--- Tax Sale/Lien on Account of Levies of---		
	1990	1989	Prior
Balance of Unredeemed Taxes Beginning of Fiscal Year:		$ 103,055.43	$ 13,618.44
Taxes Sold/Executed to Town During Fiscal Year:	$ 211,259.98		
Interest Collected After Sale/Lien Execution:	5,631.25	4,799.87	4,849.98
Overpayment:	304.12	.20	
Total Debits	$ 217,195.35	$ 107,855.60	$ 18,468.42
	—CR.—		
Remittance to Treasurer During Fiscal Year:			
Redemptions	$ 61,458.58	$ 20,440.28	$ 13,225,63
Interest & Cost After Sale	5,631.25	4,799.87	4,849.98
Abatements During Year	17.95	558.82	
Unredeemed Taxes End of Year	150,087.57	82,056.53	392.81
Total Credits	$ 217,195.35	$ 107,855.50	$ 18,468.42

TOWN CLERK'S REPORT FOR 1991

Auto Permits	$170,151.00
Dog Licenses	748.00
Uniform Commercial Code	1,008.00
Filing Fees	7.00
Marriage Licenses	720.00
Copies of:	
Birth Certificates	36.00
Death Certificates	95.00
Marriage Certificate	26.00
Dump Permit Fees	182.00
Check Recovery Fee	77.00
Boat Fees	142.12
Miscellaneous	16.00
TOTAL	$173,208.12

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Selectmen
Town of Rollinsford
Rollinsford, New Hampshire 03869

We have audited the general purpose financial statements of the Town of Rollinsford for the year ended December 31, 1990, and have issued our report thereon dated March 19, 1991.

We have conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards.* Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Rollinsford for the year ended December 31, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Rollinsford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements made by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be deleted. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

MANAGEMENT LETTER
TOWN OF ROLLINSFORD
As of December 31, 1990

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Cycles of the Entities' Activity
Revenue/Receipts
Purchases/Disbursements

Financial Statement Captions
Cash
Receivables
Payables
Debt
Fund Balance

Accounting Appliations
Billings
Receivables
Cash Receipts
Cash Disbursements
Payroll

For all of the control categories listed, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judegment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Complete Set of Accounting Records

The Town of Rollinsford maintains cash receipts, cash disbursement journals and appropriation ledger cards.

It is recommended that the Town develop and implement a formal written statement on accounting policies and procedures, such as a chart of accounts and a general ledger system. This would allow monthly posting of cash receipts and disbursements, creating a general ledger system using double entry accounting. This was recommended in the prior year report.

MANAGEMENT LETTER
TOWN OF ROLLINSFORD
As of December 31, 1990

Monthly Financial Statements

The Selectmen are not provided with monthly budget reports or cash flow projections.

It is important that the Selectmen are able to compare actual expenditures for the year versus budget. This allows the Selectmen to adjust for over-expenditures by reducing expenditures in other areas of the budget. A cash flow projection must be presented monthly. This would enable both the Selectmen and the Treasurer to invest excess cash or to project the need for short-term borrowing. This was recommended in the prior year report.

Fixed Assets

The Town does not maintain records of general fixed assets such as property and equipment with a life expectancy exceeding one year. The recording of fixed assets would fulfill the need to provide for physical dollar value control, and establish accountability for general government capital expenditures over the year.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring the total cost of governmental services and evaluating the efficiency of program. This was recommended in the prior year report.

Cash on Deposit

At year end, the Town of Rollinsford had a cash balance of approximately $902,600 combining all funds. The total was deposited between two banks.

It is recommended that the Selectmen consider where the funds are deposited and whether some of the funds should be transferred to another bank. An additional consideration would be to collateralize some of the certificates of deposit and minimize the potential risk. Both the Federal Deposit Insurance Corporation (FDIC) and Federal Savings and Loan Insurance Corporation (FSLIC) only insure funds up to $100,000.

MANAGEMENT LETTER
TOWN OF ROLLINSFORD
As of December 31, 1990

Town Owned Property

During the audit, deeds to a few properties owned by the Town had not been located.

The Town has made great progress in obtaining duplicate copies of the missing deeds. For those properties for which the deeds have not been located, a duplicate copy should be obtained from the registry of deeds. The deeds should be kept in a fire proof vault with a subsequent list compared to assessment records. This was recommended in the prior year report.

A material weakness is a responsible condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the use of management and the State of New Hampshire, Department of Revenue Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Very truly yours,

Giordani, Lortie & Carignan, Prof. Assn.
Certified Public Accountants

September 30, 1991

ROLLINSFORD POLICE REPORT

Even though the Rollinsford Police Department's budget has increased in the past few years, so has citizen demands and expectations for service increased at a steady rate. The Department's goal for 1990 was to maximize service to the Rollinsford Community for every dollar budgeted. This same goal was sought in 1991 and accomplished.

Except for the Friday and Saturday night shifts, the Rollinsford Police Department remained a one cruiser on the street at-a-time operation throughout 1991. However, the number of officer initiated activity increased significantly from 1990. Calls for Service and Criminal Activity calls, also, increased significantly as compared to 1990.

Court activity in the Somersworth District Court decreased slightly as a result of out-of-court settlements.

The most noticable increases for 1991 were in the following areas:

ACTIVITY	1990	1991
Crimes Against Persons/Property	179	223
Calls for Service	679	1344
Motor Vehicle Activity	616	1510

Part of these noticeable increases are due, in part, to the Department's decreased ability to perform total area community patrolling in an effective manner, i.e., only one patrol unit on the street at a time. Another reason may be due to the present state of the Nation's economy and its effect upon the Rollinsford community.

Jerry Smith-Pearson

LETTER FROM THE FIRE CHIEF
ROLLINSFORD FIRE DEPARTMENT

In the year 1991 the Rollinsford Fire Department answered 102 calls for service. In August during Hurricane Bob the Department was put to the test by answering 19 calls in a 24 hour period of time. The break down of calls for the year is as follows:

Car Accidents	9	Medical Aid	5
Alarm Activation	7	Structure Fires	6
Smoke in Building	4	Assist Police	4
False Alarms	7	Dump/Grass Fires	16
Wires Down/Arching	15	Public Assist	12
Hazardous	1	Car Fires	1
Mutual Aid	15		

We received Mutual Aid from other Fire Departments only 3 times.

It was a very busy year in the training area with 7 members taking the State of New Hampshire Career Firefighters Course, 3 completing EMT Courses, and 2 taking the State of New Hampshire Level One Firefighter Course. All this training was done in addition to the Department training that goes on during the year.

In March the Department decided that it would take on a fund raising drive to purchase the Department a Amkus Rescue Tool. The next 9 months was extremely busy time for the members and their wives. They put on suppers, raffles, and yard sales. We also received many donations from area residents and businesses. An application was turned in to the Highway Safety Committee in Concord for a $4,500.00 Grant and we received word from them that this grant was approved. In December our drive came to an end when the tool

arrived in town. I would like to thank all the members and their wives for their time and efforts made towards raising these funds. Also the people who came out and supported us at the suppers and through their donations we were able to purchase this very important life saving tool.

In closing I would like to thank all the officers and men of this department who helped me out during the year, with their support and help they made my job much easier. This town can feel secure in knowing they have one of the most dedicated group of volunteer firefighters in the area.

Sincerely,
Ronald E. Brown
Fire Chief

SOUTH BERWICK EMERGENCY AMBULANCE AND RESCUE INC.

Once again S.B.E.R. had a very progressive year. Our focus this past year has been on upgrading the standard of care that we provide to our patients. The largest area of improvement came in our level of cardiac care with the addition of defibrillators to both ambulance and the additional training that all of our EMT's have attended in order to use this advanced equipment. We also upgraded other needed equipment on both ambulances allowing us to provide the best care to accident victims. We have improved our communication equipment to take full advantage of our off-duty EMT's that live within the town and are able to respond directly to a scene as well. This is most noticeable in the fact that in this past year we were never required to request another service to assist us to cover an emergency, yet were able to provide mutual aid coverage to our neighbors on numerous occasions.

This past year we were fortunate enough to gain additional EMT volunteers to raise our current total to twenty-three EMT's and five additional drivers/attendants, all of whom have donated approximately 12,000 hours of coverage time. Our main goals this past year centered on our personnel and their training, many of our EMT's have attended advanced training on their own time to improve their skills and offer additional levels of care as well as provide our local residents with training. In this past year alone we have trained hundreds of school teachers and residents to perform CPR as well as offered courses in basic first aid.

We also focused on our billing system by the purchase of a personal computer to track all of our responses and automate the billing process which has allowed us to improve our payment ratio. This is especially important due to the increasing complexity of billing for emergency services within the ever changing Medicare/Medicaid and insurance company requirement.

Financially the squad is sound, yet we are seeing the impact of the local economy by a decrease in memberships and a larger number of bills that are outstanding or being sent to collection agencies. We are dedicated to making every effort to hold the line on expenses, as we are also taxpayers, yet have a responsibility to provide the highest level of emergency medical care available.

Our future looks solid as long as we plan for future needs and capital improvements such as a future need to replace an ambulance. Presently our equipment is in great shape, but due to the tremendous cost of replacement we are forced to plan now for actions that will have to be taken years from now. Any monies generated from fund raisers, donations or memorials aside from operating expenses is presently going into our "New Ambulance Account"

Our plans for 1992 include:

1. Making minor changes to comply with federal regulations such as suppling personnel protective equipment and infectious disease controls.

2. Required modifications to the station to satisfy OSHA inspections.

3. Continued emphasis on training - towards the level of initiating IV treatment when requested by the hospital.

We thank you for your continued support as we start our 31st year of serving these two towns.

Marti Aiguier, Chief S.B.E.R.

TRI-AREA VISITING NURSE ASSOCIATION

The Tri-Area Visiting Nurse Association is requesting level funding in the amount of $5,900 from the Town of Rollinsford for the 1992 fiscal year. Tri-Area has worked very hard to be fiscally responsible with our own agency's budget during these difficult economic times, and in an effort to assist the town through the difficult budget season, we have chosen not to request an increase in our appropriaton this year.

Again this year, Tri-Area Visiting Nurse Association has experienced a huge increase in the amount of services requested by and provided to Rollinsford residents. Tri-Area V.N.A. also serviced record numbers in our Adult Health Program, as well as our annual Thanksgiving Basket Project.

Tri-Area VNA instituted another free service this year that we call our "Preferred Patient Program". Through this new program, the Tri-Area VNA's Benefits Specialist has assisted many residents in filing insurance claims, as well as assisting residents in completing applications for other benefits for which they might be eligible, such as social security disability, Medicare, Medicaid, etc. We are very happy to report that since the Program started September 1st, over 300 people have registered to receive services through this program and that our agency has been able to obtain for clients over $5,000 that was due them through insurance companies, that without our help and assistance to get through the red tape, might not have otherwise been received. Obviously this is a service that can benefit many residents, including the elderly. This service is available to any resident regardless of whether they are a patient or not.

We are pleased to be of service to Rollinsford residents and we anticipate another active year in 1992. I have enclosed our most recent program brochures an our 1990-1991 Annual Report which recaps the services provided by our agency. As soon as 1991 statistics are available I shall forward them to you to combine with the packet of information I am providing you with today.

I am available to appear before the Board of Selectman or to provide any other documentation at your request. Please do not hesitate to call me.

Sincerely,
Susan Karmeris, Executive Director

ROLLINSFORD SERVICES

Program	Units of Service
Fuel Assistance	47 households
Weatherization	2 homes
Elderly Transportation	16 rides
Personal Emergency Response System	1 enrolled
Rent/Utility Assistance	12 families
Security Deposits	3 households
Food Pantries	3 families
Commodity Foods Distribution	120 families
Information & Referral	120 units
Holiday Baskets	2 families

Value of goods and services provided to Rollinsford $31,190.00

SUMMARY OF TOWN VEHICLES & EQUIPMENT

Year	Trade Name	Type	Original Value	Approximate Value
FIRE DEPARTMENT:				
1952	Maxim Ladder	Fire Truck		
1959	Chev. 2 Ton	Fire Truck	$ 8,200	$ 1,000
1970	Am. LaFrance	Fire Truck	30,200	17,000
1978	International	Fire Truck	45,000	40,000
1984	Chevy	Van	12,000	11,000
1988	Spartan	Fire Truck	148,000	145,000
POLICE DEPARTMENT:				
1988		Ford Cruiser	17,000	4,000
1990		Ford Cruiser	15,000	8,000
HIGHWAY DEPARTMENT:				
1977	Case	Loader	40,000	5,000
1985	Ford	Dump Truck & Plow Equipment	39,000	26,000
1989	International	Dump & Plow	53,700	50,000
TOWN HALL:				
Equipment (desks, tables, chairs, etc.)			10,000	

TOWN OWNED PROPERTY

2-3	Scoutland Rd.	100 ac.	350,000
2-14-2	Off Main St.	66 ac.	250,000
2-15	Off Main St.	2.5 ac.	10,000
2-16	Red Men, Water	2 ac.	10,000
2-17	Red Men, Water	10 ac.	50,000
4-29A	River - Landing	8 ac.	40,000
8-3	Morton Park	1 ac.	20,000
8-4	Fire Station	5 ac.	200,000
10-73	Sandy Bank	6 ac.	25,000
10-88	Town Hall	100 x 94	350,000
10-124	Dam & Land	2 ac.	200,000
10-125-1	Hydro & Land	2 ac.	200,000
13-24	Sullivan Way - Water	5.5 ac.	200,000
14-20	Town Shed	255 x 200	140,000
15-2	Pine St. - Water	10 ac.	200,000
15-10A	Grade School	4 ac.	700,000
15-23	Foundry St. Lot	40 x 260	3,000
15-30	Sewer Treatment	7 ac.	600,000
15-37A	Sewer Pump House	100 x 100	110,000
15-37	Foundry St.	14.5 ac.	200,000

BALANCE SHEET — TOWN OF ROLLINSFORD
For The Period Ending December 31, 1991

ASSETS

CASH			
Money Market Account	$ 674,981.77		
Centennial Account	130.95		
Industrial Account	310.37		
Cash on Hand	50.00		
TOTAL		$	675,473.09
ACCOUNTS RECEIVABLE			
Seacoast Singles	950.00		
Recycling Grant			
TOTAL			950.00
UNREDEEMED TAXES			
Levy of 1988	392.81		
Levy of 1989	82,056.53		
Levy of 1990	150,087.57		
TOTAL UNREDEEMED TAXES			232,536.91
UNCOLLECTED TAXES			
Property Taxes 1990	421.00		
Property Tax 1991	281,861.64		
Resident Tax 1991	4,030.00		
TOTAL			286,312.64
TOTAL ALL ASSETS		$	1,195,272.64

LIABILITITES & CURRENT SURPLUS

APPROPRIATIONS FORWARDED			
Town Hall Basement	$ 1,418.00		
Master Plan	2,000.00		
Tire & Metal Removal	2,000.00		
Preventive Health	800.00		
Town Hall, 2nd Floor	2,000.00		
Foundry St. Survey	4,403.00		
Industrial Feasibility Study	10,000.00		
Total Forwarded		$	22,621.00
School District Tax Payable			932,055.00
Hydro Reserve Fund			70,427.41
Industrial Development Comm.			310.37
Centennial Fund			130.95
Accounts Payable			1,582.67
Total All Liabilities		$	1,027,127.20
Current Surplus			168,145.24
Total Liabilities & Surplus		$	1,195,272.64

1991 ANNUAL REPORT OF THE PLANNING BOARD

The continuing deep recession in the regional economy and in the local real estate market set the stage in 1991 for another quiet year for the Rollinsford Planning Board. The Board approved one minor subdivision and continued the site plan review process for the Lower Mill Complex, the Garrison Players/Roberts Grange Hall and Alexander's Restaurant. The Board took advantage of the lull in real estate development to:

1. draft proposed amendments to the Rollinsford Zoning Ordinance that were approved by the voters in the 1991 town elections;
2. draft further proposed amendments that will be considered by the voters during the 1992 town elections;
3. contrast with the Strafford Regional Planning Commission for technical assistance in drafting an update to the Rollinsford Master Plan Chapter on industrial development for presentation to the Rollinsford voters; and
4. begin planning a "civic profile" with the University of New Hampshire Cooperative Extension Service to assess the attitudes and opinions of a board cross-section of Rollinsford citizens on a variety of issues.

The Board was fortunate to have energetic and loyal members in 1991. John Harrington was appointed by the Board of Selectmen to join the Board as an alternate during 1991. The following people served as members on the board during 1991 (the expiration date of each member's term appears in parentheses following the name): Richard Bradbury (3/94), Peter Jankowski (3/94), Mark Couture (3/93), Armand Laliberte (3/93), Albert Dionne (3/92), Charles Putnam (3/92). The alternate members of the board were John Hanrahan (3/94) and Thomas Pisarek (3/92). Edmund Jansen was a member ex officio representing the Board of Selectmen. Mark Couture continued his excellent service as board secretary. The Board forwarded to the Board of Selectmen Paul Connolly's resignation as an alternate member. The Board encourages citizens who are interested in learning more about membership on the Board to contact any member of the Board of Selectmen or any Planning Board member.

Respectfully,
Charles T. Putnam, Chairman

1991 ANNUAL REPORT
ROLLINSFORD CONSERVATION COMMISSION

CHECKING:	
1/1/91 Balance	$ 801.55
Interest for 1991	42.95
	$ 844.50
BANK BOOK:	
12/1/90 Balance	$4,534.63
Interest for 1991	260.03
	$4,794.66

Respectfully submitted,
Ernest S. Lennon, Treasurer

RECYCLING AND WASTE DISPOSAL

Recycling and Waste Disposal has become a very important item for Cities and Townships throughout the United States and our Township of Rollinsford is no exception.

In 1991, communities that about our New Hampshire borders have adopted bag and tag procedures in waste disposal and as a result of this, a defensive posture for Rollinsford has become necessary.

Our total tonnage going to the Lamprey Regional Processing Center in 1991 exceeded 1990 tonnage by 107 tons, which at $57.00 per ton amounts to an additional expense of $6,099.00 for the year 1991.

The Recycling efforts of our townspeople however have detoured 102 tons of Newsprint, Glass, Cardboard, Plastics, Tin/Metal, etc. from going to the Lamprey Regional Processing Center for a cost saving of $5,814.00 in 1991 vs. $5,265.00 in 1990.

With the Recycling Center now being located at the Town Landfill Site, the process has been considerly improved.

What is needed however, is a concerted effort by all of the residence of the town to direct their recyclables to the Recycling Center on a regular basis.

By recycling, we not only help protect our environment for our future and for the future of our children, but we save money in taxes as well.

MINUTES OF ANNUAL SALMON FALLS VILLAGE WATER DISTRICT MEETING
ROLLINSFORD, NEW HAMPSHIRE
March 26, 1991

STATE OF NEW HAMPSHIRE, STRAFFORD, SS:

The meeting was called to order at 7:30 p.m. on March 26, 1991. Moderator, Clement Michaud, read the warrant.

1. **To choose by ballot the necessary officers of said District as follows:**

   A. Moderator
   Kenneth Shorey nominated Clement Michaud, seconded by Mike Allard. Roger Lepage moved that the clerk cast one ballot for Clement Michaud. Having done so, Clement Michaud elected.

   B. Clerk
   Kenneth Shorey nominated Elaine Roberge, seconded by Richard Joncas. Kenneth Shorey moved that the clerk cast one ballot for Elaine Roberge, having done so, Elaine Roberge elelcted.

   C. Treasurer
   Gary Mitchell nominated Denise Noonan, seconded by Roger Lepage. Mike Allard moved that the clerk cast one ballot for Denise Noonan, having done so, Denise Noonan elected.

   D. One (1) Commissioner to serve until the annual meeting of the district in March 1994.
   Roger Lepage nominated Kenneth Shorey, seconded by Gary Mitchell. Clement Michaud moved that the clerk cast one ballot for Kenneth Shorey, having done so, Kenneth Shorey elected.

2. **To see if the Water District will vote to accept the following article:**

To consolidate the Sewer and Water Districts into one utility. The new utility or district would remain with six (6) Commissioners for the first year after consolidation, and would be reduced to five (5) Commissioners in 1993. The district would only collect water fees from water users and sewer fees from sewer users. All projects would be funded by the area it serves, example: The sewer project bond will be paid by the revenues collected from sewer users.

The gain would be to consolidate equipment, scheduling of projects, and administrative efficiencies. If the article is accepted, the new district would be called "Rollinsford Water District".

Kenneth Shorey moved to accept the article as read, seconded by Roger Lepage. A motion was made to amend the new name to "Rollinsford Water & Sewer District", by Mike Allard, seconded by Tom Lebel. Motion was accepted. All were in favor and Article 2 was passed.

3. **To hear reports of the present officers.**

Commissioner Kenneth Shorey reported that according to RSA 485.41, an annual license fee of $600. must be paid by the water district. This fee is imposed in July of each year. Because of the timing of this new law, the district owes $600. for July 1990 to July 1991, and will be responsible for another $600. in July 1991 which will cover licensing fees until July 1992.

A new state law has mandated that all water users install a (back flow) cross connection control valve. The purpose of this valve was explained by Kenneth Shorey. The valve recommended by the commissioners will be available to all water users at a cost of $22.50. In addition to purchasing the valve, the user must also pay all plumbing charges for the installation of the valve. All users will be given three (3) months to complete the task once an inspection of their property has taken place, and the need for the valve has been determined by the inspector. This door to door inspection will begin sometime in late April. After all time period for installation has lapsed, another inspection will take place.

4. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1991 (Approved by the Town Budget Committee).

Kenneth Shorey moved that the article be accepted as read seconded by Tom Lebel. Mike Allard moved to put the question to a vote. 1991 Budget was approved.

5. To see if the District will authorize the Commissioners to withdraw from it's savings account in the event that 1991 expenditures exceed 1991 receipts.

Tom Lebel moved to accept the article as read, seconded by Ed Ross. Article was put to the vote and approved.

6. To transact any such other business as may legally come before said meeting.

Elaine Roberge requested that a decision be made as to the location of next years annual water and sewer meeting. After a brief discussion, it was decided to hold the meetings at the Rollinsford Grade School.

Meeting adjourned at 7:55 p.m.

Given under our hands the 2nd day of April 1991

Kenneth F. Shorey
Gary M. Mitchell
Roger A. Lepage
Commissioners of the Salmon Falls Village Water District

A true copy attest:
Kennth F. Shorey
Gary M. Mitchell
Roger A. Lepage

ROLLINSFORD SEWER DISTRICT

COMMISSIONERS

Payne Fewell	1994
Michael Allard	1993
Clement Michaud, Chairman	1992

ROLLINSFORD SEWER DISTRICT
STATE OF NEW HAMPSHIRE
STRAFFORD, SS

To the inhabitants of the Rollinsford Sewer District qualified to vote in District affairs:

You are hereby notified to meet at the Rollinsford Grade School in the Town of Rollinsford on Tuesday, the 24th day of March 1992, at 7:30 P.M. in the evening of said day, to act upon the following subjects:

1. To choose by ballot the necessary officers of said district as follows:
   - A. Moderator
   - B. Treasurer
   - C. Clerk
   - D. One (1) Commissioner to serve until the Annual Meeting of the District in March of 1995.
2. To see if the District will approve the budget attached and set up by the Commissioners for the year 1992. (Approved by the Town Budget Committee).
3. To see if the Sewer District will vote to disestablish the Sewer District. (This Article pending the outcome of the Town Warrant Article to form a new District comprised of both the Water and Sewer Utilities.)
4. To see if the District will allow the Commissioners to withdraw up to $25,000.00 from the Collection System Capital Improvement Fund to make up the difference for the June Bond payment.
5. To transact any other business that may legally come before said meeting.

Given under our hands this 11th day of February, 1992.

Clement A. Michaud, Chairman Michael Allard
Payne Fewell

ROLLINSFORD SEWER DISTRICT

This year saw the completion of the incomplete and warranted items related to the Sewer Collection System upgrade. The project was completed with approximately $5,000 left in the construction account. After all the outstanding checks have cleared, the remaining money will be transferred to the collections system capital improvement fund.

Deliquent accounts are still a problem. As of December 31, 1991, we have a total of $148,079.31 in deliquent accounts. We are currently looking at other options other than liens on property. The following is a listing of the delinquent accounts that have existed for more than a year.

Timothy Flynn	$102,640.22
Andrea Freedman Welch	8,912.00
Timothy Flynn III	6,200.81
Jeffrey Kilty	5,565.91
Stewart Landry	4,569.91
Paul Surdam	3,812.52
Cook & Boyle	3,244.66
Cresthill Properties	2,887.25
Ira Locke	2,069.90
Evangleine Duhaime	2,052.39
Patricia Bennett	1,779.73
Douglas Starling	1,658.83
Kenneth Landgraf	1,646.87
Chase & Vicki Robinson	1,050.59
Frances Grimard	981.50
Alan Bishop, Jr.	928.28
Norman & Terry Twombly	921.79
Robert Pacucci	700.72
George McAllister	700.39
Thomas & June Crompton	637.25

Because of the delinquent accounts, we have to take some money out of the Capital Improvement Fund to pay off the bond. The warrant reflects the need to withdraw funds. If delinquent accounts continue at this rate, it looks like we may have to raise our rates to compensate. We as a district cannot afford to subsidize anyone.

Repairs to the upper oxidation ditch rotor were completed this year. During the coming year we intend to convert our drying beds to a new system using reeds for waste disposal. This will eliminate the need to locate a disposal site for our sludge.

A facilities plan update was completed this year. It looks at the existing sewer system, existing wastewater treatment plant, future sewer development (Industrial & Residential), and modifications to the existing chlorine contact tank (to add the dechlorination). The study took into account all the current zoning in the Town of Rollinsford. It also provided estimated cost to do the various phases if they were to be undertaken. Besides being a useful tool for us, it will benefit the Town Planning Board as well. The proposals are being reviewed by the state. When the final copies are out. A copy will be provided to the Board of Selectmen, and the Planning Board.

Finally, Mike Allard has spent time on the Committee to combine the Water and Sewer Districts. It will involve hard work for the new commissioners, and I believe that it will be beneficial to everyone. The Town Warrant will carry the warrant article to form the new district. I hope you all support it.

Clement A. Michaud

ROLLINSFORD SEWER DISTRICT PROPOSED BUDGET 1992

	Approved Budget 1991	Expended YTD Dec. 1991	Variance 1991 Expend.	Proposed 1992 Budget
5100 Administrative Expenses				
5111 Commissioners	650.00	650.00	.00	650.00
5112 Treasurer	630.00	630.00	.00	384.00
5113 Clerk	2,000.00	1,961.75	38.25	2,016.00
5114 Moderator (Annual Meeting)	30.00	30.00	.00	30.00
5115 Office Supplies	1,500.00	593.10	906.90	1,200.00
5116 Legal	10,000.00	9,961.50	38.50	6,000.00
5117 Newspaper Ads	125.00	.00	125.00	125.00
5119 Workers Compensation	125.00	71.00	54.00	125.00
5120 Bonds	150.00	100.00	50.00	150.00
5121 General/Misc.	100.00	571.31	(471.31)	100.00

		Approved Budget 1991	Expended YTD Dec. 1991	Variance 1991 Expend.	Proposed 1992 Budget
5122	Social Security	250.92	177.10	73.82	250.92
5123	Audit	1,500.00	2,208.00	(708.00)	1,500.00
5124	Office Equipment	500.00	288.16	211.84	4,000.00
5125	Plant Insurance	750.00	850.00	(100.00)	850.00
5126	Travel Expense	150.00	.00	150.00	100.00
	TOTAL ADMIN. EXPENSE	$17,960.92	$17,803.76	$369.00	$17,480.92
5200	OPERATIONAL EXPENSE				
5211	Contracted Services	23,823.41	23,751.36	72.05	25,014.58
5212	Labor. Serv. $800/Sample	2,000.00	109.69	1,890.31	2,000.00
	TOTAL OPERATIONAL	$25,823.41	$23,861.05	$1,962.36	$27,014.58
5300	UTILITIES				
5311	Electricity	10,000.00	4,862.86	5,137.14	6,000.00
5312	Water	700.00	636.31	63.69	700.00
5313	Telephone	550.00	566.80	(16.80)	550.00
5314	Fuel (Heating)	700.00	534.99	165.01	600.00
	TOTAL UTILITIES	$11,950.00	$6,600.96	$5,349.04	$7,850.00
5400	PLANT SUPPLIES				
5411	Lubricant	400.00	74.00	326.00	400.00
5412	Chlorine Gas	1,000.00	800.00	200.00	1,000.00
5413	Lab Supplies	450.00	1,041.31	(591.31)	450.00
5414	Lab Equipment	450.00	.00	450.00	450.00
5415	Dechlorination Chemical	.00	.00	.00	100.00
	TOTAL PLANT	$2,300.00	$1,915.31	$384.69	$2,400.00
5500	GROUND MANTENANCE				
5511	Winter	250.00	100.00	150.00	150.00
5512	Summer	3,360.00	.00	3,360.00	3,000.00
	TOTAL GROUND MAINT.	$3,610.00	100.00	$3,510.00	$3,510.00
5600	PLANT MAINTENANCE				
5611	General Maint.	6,000.00	4,370.00	1,630.00	6,000.00
5612	Plant Cap. Imp. Declor Pon Reeds	20,190.67	25,034.80	(4,844.13)	22,259.50
	TOTAL PLANT MAINT.	$26,190.67	$29,404.80	($3,214.13)	$28,259.50
5700	COLLECTION SYSTEM MAINT.				
5711	Coll. Sys. (Cap Imp)	4,000.00	.00	4,000.00	4,000.00
5712	Collection Syst. Maint.	6,000.00	2,956.36	3,043.64	4,000.00
5713	Emergency Services	500.00	.00	500.00	500.00
	TOTAL COLLECTION SYS. M.	$10,500.00	$2,956.36	$7,543.64	$8,500.00
5800	INSPECTION SERVICES				
5811	Household Insp. $40/incident	1,000.00	.00	1,000.00	500.00
5812	Collection Syst. Inspec.	1,000.00	.00	1,000.00	500.00
	TOTAL INSPECT. SERV.	$2,000.00	$.00	$2,000.00	$1,000.00

5900 CAPITAL ITEMS				
5912 Carried Forward (1991)	1,500.00	.00	1,500.00	.00
5914 Capital Expense (Bond-1) ...	122,385.00	.00	122,385.00	122,385.00
	$123,885.00	$.00	$123,885.00	$122,385.00
	$224,220.00	$82,642.24	$141,789.60	$218,040.00

6100 Residential	170,720.00	180,913.78		172,040.00
6200 Residential (overage)	.00	.00		.00
6300 Non-Residential	24,000.00	13,640.00		24,000.00
6400 Non-Residential (overage) ...	10,000.00	9,618.94		10,000.00
6500 Access Charges	6,000.00	1,500.00		6,000.00
6600 Septage	.00			.00
6700 Interest	4,000.00	7,847.46		6,000.00
6800 Reimbursements	.00	.00		.00
TOTAL ALL SOURCES	$214,720.00	$213,520.18	.00	$218,040.00

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The 1991 year was a very productive year for the Lamprey Regional Solid Waste District. The future planning committee supplied the Board of Directors with much needed information of the costs related to the future closing of our ash landfill and its potential financial impact on the member communities. With the help of the future planning committee we have been investigating future alternatives for the Cooperative that would be financially feasable and enviromentally responsible. During 1992 we will be looking into these alternatives and to have a report and a recommendation to present to the member communities in the spring of 1993 for their respective Town Meetings.

The Cooperative will be going forward in 1992 with the second phase construction of our ash landfill so as to give the cooperative needed space for ash until the termination of our lease with the University of New Hampshire in 1995.

Respectfully,

Joseph Moriarty, Chairman

ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING
1992
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Rollinsford qualified to vote in district affairs.

You are hereby notified to meet at the Rollinsford Grade School in the said district on the seventh day of March, 1992, at 9:00 o'clock in the morning, to act upon the following subjects:

1. To choose a Moderator for the ensuing year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agents of the district.

6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.

7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.

8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.

9. To see if the District will vote to establish a Contingency Fund under the provisions of RSA 198:4-b. Such a fund shall be used for the unanticipated expenses that would create undue hardship on the annual operating budget. Such expenses will be reviewed by the Budget Committee.

10. To see if the Town will change the time of the school elections to coincide with the Town elections, that being the second Tuesday in March.

11. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of schools district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raise by taxes by the town.

12. To transact any other business that may legally come before this meeting.

Given under our hands at said Rollinsford this sixth day of February, 1992.

_____

Jay P. Whitehouse, Chairman

_____

Howard F. Hammond

_____

Thomas J. Noonan

SCHOOL ADMINISTRATIVE UNIT #56

To the Voters of the District:

The 1992-93 School Budget reflects level funding in an effort to keep our taxes as low as possible in poor economic times. The Board has included fund to hire interns from UNH, rather than hire another teacher, to keep the teacher/pupil ration as low as possible. We have negotiated a teacher contract with a smaller percentage increase than last year, an increase in their contribution to health insurance costs, included funds for three more grade levels of the hands-on science curriculum, and we propose to purchase a high speed duplicator which will produce printed matter that is easier for our students to read.

Again this year, a reduction in revenue is responsible for the major portion of the increase in the tax rate. Because of tight funding in our present budget, we don't expect a fund balance (over $100,000 the past two years) to help offset an increase. We also expect a reduction of Catastrophic and Foundation Aid, $614 and $32,891 respectively, for a total of $33,505.

The Board is looking for the help and support of the Community to attain the following goals:

1. Make the Rollinsford Grade School totally accessible to the handicapped. The cost will be approximately $100,000, and application has been made for a matching funds Grant from the Federal Government.

2. Establish a Personnel Information Committee to exchange information regarding salaries, fringe benefits, and other areas of mutual concern.

3. Establish a Capital Budget Committee to discuss and construct a long range Capital Projects Plan.

4. Establish an AREA Agreement Committee to meet with a group from Somersworth to review the AREA Agreement and other items of mutual interest.

The Committee should have representatives from the Selectmen, School Board, Budget Committee, Planning Board and others. I sincerely thank the residents of Rollinsford for their continued support of education.

Jay P. Whitehouse, Chairman
Rollinsford School Board

ENROLLMENT
ROLLINSFORD SCHOOL — JANUARY, 1992

ENROLLMENT AS OF 10/1/91		PROJECTED ENROLLMENT FOR SEPTEMBER 1992	
Grade 1	29	Grade 1	31
Grade 2	29	Grade 2	24
Grade 3	28	Grade 3	30
Grade 4	23	Grade 4	29
Grade 5	33	Grade 5	24
Grade 6	23	Grade 6	34
Total	165	Total	172

ROLLINFORD SCHOOL DISTRICT

SUMMARY OF 1992-93 TUITION, DISTRICT-WIDE EXPENSES (1-12) AND GRADE SCHOOL COSTS (1-6)

Acct.	Description	1991-92 Operating Budget	1992-93 Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	Tuition: Regular	$635,635	$680,791	$45,156	7.10
1200	*Tuition: Special	198,787	125,570	(73,217)	(36.84)
2310	District Expenses	8,977	6,950	(2,027)	(22.58)
2320	SAU #56	59,826	60,393	567	.95
2550	Transportation: Regular	66,084	69,388	3,304	5.00
	*Transportation: Special	25,621	23,279	(2,342)	(9.15)
	Subtotal	$994,930	$966,371	$(28,559)	(2.88)
	GRADE SCHOOL: INSTRUCTION				
1100	Regular Instruction	$ 18,069	$22,284	$4,215	23.33
1200	Special Needs Supplies	1,232	1,116	(116)	(9.42)
1400	Contracted Services	1,500	1,500	0	0
2120	Guidance Supplies	154	135	(19)	(12.34)
2131	Health Supplies	179	179	0	0
2140	Speech/Language Materials	237	170	(67)	(28.27)
2210	Instructional Improvement	9,311	6,537	(2,774)	(29.79)
2222	Library Services	4,160	4,380	220	5.29
2410	School Adminstration	2,203	1,559	(644)	(29.24)
	Subtotal: Instruction	$ 37,045	$37,860	$815	2.20
	GRADE SCHOOL: OPERATION				
2510	Care of Plant (Supplies)	$ 2,824	$ 3,324	$500	17.71
2520	Operation of Plant	29,946	26,847	(3,099)	(10.35)
2530	Maintenance of Plant	25,796	5,900	(19,896)	(77.13)
2990	General Expenses	11,408	11,633	225	1.97
5100	Debt Service	19,080	18,060	(1,020)	(5.35)
	Subtotal: Operation	$89,054	65,764	(23,290)	(26.16)
	Total: Instruct & Operation	$126,099	$103,624	$(22,475)	(17.82)
	Subtotal: Non-Salary	$1,121,029	$1,069,995	$(51,034)	(4.56)
	Subtotal: Salaries/Benefits	614,206	698,250	84,044	13.68
	Total General Fund Budget	$1,735,235	$1,768,245	$33,010	1.90
Fund Transfers					
	Federal Fund	5,000	55,000	50,000	N/A
	Food Service Fund	30,737	30,216	(521)	N/A
	Total (Gross) Budget	$1,770,972	1,853,461	82,489	4.66
	*Less Federal/State Mandated	$ 224,408	148,849	(75,559)	(33.67)
	Gross Budget Less Mandated	$1,546,564	$1,704,612	$158,048	10.22

To the Citizens of Rollinsford:

There is a strong commitment to education that is evident and found in each staff member at Rollinsford Grade School. Staff development activities are regularly engaged in and included topics such as trade books, the writing process, cooperative learning, computer education. Hands on Science and whole language.

Since September our students have begun to learn Science through a process approach called Hands on Science. In this way, recognizing that it is impossible to teach all that is known about science to elementary children, we are able to teach the processes of observation, classification, experimentation, analysis, application and synthesis. With an understanding of how to utilize these processes a child can then embark on their own independent study as they grow older.

Our test scores on the California Achievement Test (CAT) have significantly improved. During the Spring of 1991 our sixth graders achieved at the 70th percentile which means that Rollinsford Grand School sixth graders, as a group, scored better than 70 of every 100 sixth graders in the nation. Our fourth grade scores improved 7 points over the previous year and they achieved at the 59th percentile.

We have an active computer committee. The parents and teachers who are members of this group have begun to target areas for future growth.

The Arts are also alive. In addition to our excellent musical program which is funded through the District budget, we are also proud that we have been able to expose our students to the visual arts through an intensive Artist-in-Residence Program which culminated in December with a Grand Gallery Art Show which was well attended. We have also provided students in the upper grades experience in theatre arts through the spring musical production last year of Never, Never Land. This could not have occurred without the dedication of staff, parents and volunteers.

Volunteering continues to thrive at our school. I am impressed with the dedicated adults who give unselfishly of themselves on a regular basis. PTO, Recycling and numerous individuals provide a richer environment for the youth of Rollinsford because of their efforts. This year we have an after school science club which is organized and run by Mrs. Denise Whitehouse, a volunteer.

Also, Odyssey of the Mind has begun again at our school. Three parent volunteers are currently preparing two teams for competition later this year.

Our library is now open to the community every Wednesday evening from 6-8 p.m. We are pleased that pre-schoolers have begun to utilize it as well as others who do not have children in our school.

Do I feel positive about Rollinsford Grand School? You Bet! Are there areas that we still need to grow and develop in? Definitely.

I welcome the opportunity to hear from you - the community. Please call or stop by any time. You will be welcomed.

Sincerely,
Jay M. Roy

MINUTES OF THE ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING
March 9, 1991

The meeting was called to order at 9:02 a.m on Saturday, March 9, 1991 at the Rollinsford Grade School by Moderator Joseph Caouette.

Articles 1 through **4** were voted on by ballot with the following results:

Moderator:	Joseph Caouette	40 votes	Elected
Clerk:	Kathleen Ellis	39 votes	Elected
3 year School Board Member:	Jay Whitehouse	34 votes	Elected
	Jon Schmitter	1 vote	
	Bart Simpson	1 vote	
Treasurer:	Denise Noonan	40 votes	Elected

Article 5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officer or agents of the district.

School Board Chairperson	$300.00
School Board Members (2)	250.00 ea.
Truant Officer	40.00
Moderator	50.00
Clerk	50.00
Treasurer	400.00
Total	$1,340.00

Salaries accepted as read. Motion carried.

Article 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto. Accepted as read. No discussion. Motion carried.

Article 7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant. Accepted as read. No discussion. Motion carried.

Article 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grant-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof. Accepted as read. No discussion. Motion carried.

Article 9. To see if the District will vote to direct the School Board to establish a committee to investigate the feasibility of moving the middle school students back to Rollinsford. The committee's objective will be to make a recommendation to the School Board. By petition. Accepted as read. Discussion: Mr. Spencer doesn't think we can afford it or provide the proper facilities for our students. Mr. Jansen suggested we vote to form a committee at no expense to the tax payer. Motion carried.

Article 10. To see if the District will direct the School Board to establish a committee to investigate the feasibility of establishing a high school in Rollinsford for the purposes of controlling the tax liability of public education and to increase the town's control on the quality of education available to public high school student. The committee's objective will be to make a recommendation to the School Board. By petition. Motion to accept made by Mr. Laliberte, seconded by Mr. Jacobson. Discussion: Mr. Spencer again feels we cannot provide the proper facilities for our students. Mr. Jansen spoke of using the vocher system with area high schools. Mr. Smith cannot see any possibility of a Rollinsford High School. Mr. Jansen made a motion to amend Article 10 to read: to establish an alternative to establishing a high school. The first amendment was replaced with a suggestion by Mr. Noonan for a second amendment to read:

To see if the district will vote to direct the School Board to establish a committee to investigate the feasibility of high school alternatives for the purposes of controlling the tax liability of public education and to increase the town's control on the quality of education available to public high school students. The committee's objective will be to make a recommendation to the School Board. Amended article, accepted as read. Motion carried.

Article 11. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town. Motion to accept as read. Seconded by Mr. Smith. Mr. Whitehouse moves to appropriate a sum of $1,770,972.00 which is a reduction of $10,263.00 as a result in a change of formula for the teacher retirement fund. Motion carried.

Article 12. To transact any other business that may legally come before this meeting.

Motion made by Mr. Smith to establish a warrant article to hold school elections at the time of town elections. This will speed the meeting up. Warrant would be voted on next year to be enforced the following year. Motion carried.

Meeting adjourned at 10:18 a.m.

Respectfully submitted,
Kathleen Ellis
District Clerk

ROLLINSFORD SCHOOL DISTRICT OFFICERS AND STAFF

OFFICERS

Moderator ..... Joseph Caouette
Treasurer ..... Denise Noonan
Clerk ..... Kathleen Ellis

SCHOOL BOARD

Jay P. Whitehouse, Chairman ..... Term expires 1994
Howard Hammond ..... Term expires 1993
Thomas Noonan ..... Term expires 1992

ADMINISTRATORS

Superintendent ..... Kenneth R. Seifert, Ed.D
Assistant Superintendent ..... Brian A. Beeler
Finance Officer ..... Karen Erickson

GRADE SCHOOL STAFF

Jay Roy ..... Principal
Deborah Nichols ..... Grade 1
Christina Reishus ..... Grade 1/2
Arlene Boucher ..... Grade 2/3
Nan Hodgdon ..... Grade 3/4
Linda Dolan ..... Grade 4/5
Karen Arnault ..... Grade 5/6
Anthony Iorio ..... Grade 5/6
Susan deMoya ..... Physical Education
Terrie Barrios ..... Music
Alan Nasberg ..... Instrumental Music
Margaret Beckert ..... Resource Room
Laurie Lambert ..... Reading Tutor
Dorothy Taraburelli ..... Reading Consultant
Jana McCabe ..... Speech Therapist
Nancy Hammond ..... Building Aide
Joanne Sheehy ..... Secretary
Mary Stumhofer ..... Librarian / Media Specialist
Jean Bye ..... Nurse / Library Aide
Leigh Pfosi ..... Guidance Couselor
Sharon Bowen ..... Teaching Assistant
Colette Malerba ..... Teaching Assistant
Jacqueline Pulkkien ..... Teaching Assistant
Pat Picott ..... Lunch Assistant
Toni Rhode ..... Lunch Assistant
Ron Soucy ..... Custodian
Peter Constantino ..... Night Custodian

REPORT OF SALARIES
1991-92

As required by Chapter 189:48 of New Hampshire Statutes annotated relating to public schools:

Superintendent

Total Salary	$47,962
Rollinsford	7,621
Somersworth	40,341

Assistant Superintendent

Total Salary	$50,470
Rollinsford	8,020
Somersworth	42,450

Finance Officer

Total Salary	$37,042
Rollinsford	5,886
Somersworth	31,156

ROLLINSFORD SCHOOL DISTRICT
Salary Schedule: 1992-93

Step	BA	BA + 15	BA + 30	MA	MA + 15	MA + 30
1	23,084	24,239	25,540	26,723	28,059	29,462
2	24,239	25,450	26,723	28,059	29,462	30,935
3	25,450	26,723	28,059	29,462	30,935	32,482
4	26,723	28,059	29,462	30,935	32,482	34,106
5	28,059	29,462	30,935	32,482	34,106	35,811
6	29,462	30,935	32,482	34,106	35,811	37,602
7	30,935	32,482	34,106	35,811	37,602	39,482
8	32,482	34,106	35,811	37,602	39,482	41,456

Longevity: $ 28 a year after 9 years of service in Rollinsford
$100 a year after 14 years of service in Rollinsford

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Rollinsford School District
Rollinsford, New Hampshire

We have audited the accompanying general purpose financial statements of the Rollinsford School District and the combined and individual fund financial statements of the School District as of and for the year ended June 30, 1991 as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opionion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note IB, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the School District at June 30, 1991, and the result of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1991, and the result of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

July 25, 1991

Plodzik-Sanderson
Professional Association

ROLLINSFORD SCHOOL DISTRICT
PROPOSED REVENUES
1992-93

Source	1991-92 Revenues	1992-93 Sch. Board Revenues	1992-93 Bud. Comm. Rec.
Unreserved Fund Balance	104,278	0	0
Foundation Aid	82,480	49,587	49,587
Catastrophic Aid	13,614	13,000	13,000
School Building Aid	2,008	2,008	2,008
Interest	1,800	1,800	1,800
Rental Income	4,000	4,000	4,000
District Assess	1,527,055	1,697,850	1,697,850
Total Gen. Fund Budget	1,735,235	1,768,245	1,768,245
Fund 2	5,000	55,000	55,000
Fund 4	30,737	30,216	30,216
Total Budget	1,770,972	1,853,461	1,853,461

ROLLINSFORD SCHOOL DISTRICT 1992-1993 BUDGET PROPOSAL

Account	Description	1990-91 Actual	1991-92 Budget	1992-93 Sch.Bd.Bud	1992-93 Bud.Com.
1100	Regular Instruction	$ 881,560	$ 1,003,656	$ 1,078,343	$ 1,078,343
1200	Special Needs	270,634	286,521	261,618	261,618
1400	Student Activities	2,880	2,917	2,896	2,896
2112	Attendance Officer	0	40	40	40
2120	Guidance Services	21,158	22,169	22,852	22,852
2130	Health Services	12,611	15,054	14,064	14,064
2140	Speech and Lang.	16,319	19,935	24,679	24,679
2210	Inst. Improvement Serv.	6,170	9,311	6,537	6,537
2222	Library Services	19,722	19,644	21,127	21,127
2300	Gen. Adm. Expense	8,736	10,277	8,250	8,250
2320	District Assessment	51,967	59,826	60,393	60,393
2400	School Administration	63,274	63,335	66,914	66,914
2510	Care of School Plant	41,614	41,509	44,326	44,326
2520	Operation of School Plant	22,118	29,946	26,847	26,847
2530	Main. of Sch. Plant	92,982	25,796	5,900	5,900
2550	Transportation	77,407	91,705	92,667	92,667
2560	Sch. Lunch Program	2,457	3,106	1,099	1,099
2900	Insurance	10,097	11,408	11,633	11,633
5100	Debt Service	15,788	19,080	18,060	18,060
	TOTAL GENERAL FUND	$ 1,617,494	$ 1,735,235	$ 1,768,245	$ 1,768,245
	FEDERAL FUNDS	1,429	5,000	55,000	55,000
	FOOD SERV. PROGRAM	28,571	30,737	30,216	30,216
	TOTAL	$ 1,647,494	$ 1,770,972	$ 1,853,461	$ 1,853,461

ROLLINSFORD SCHOOL DISTRICT BUDGET PROPOSAL — APPROPRIATIONS

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg From 1991-92 Budget
1-1100-110-1	Teachers	$ 277,173.00	$ 288,237.00	$ 299,921.00	$ 299,921.00	$ 4.05	$ 11,684.00
1-1101-110-1	Substitutes	4,620.00	4,800.00	4,800.00	4,800.00	.00	.00
1-1102-110-1	Teacher Aide	4,567.05	4,835.00	10,031.00	10,031.00	107.46	5,196.00
	Subtotal Salaries	286,360.05	297,872.00	314,752.00	314,752.00	5.66	16,880.00
1-1100-211-1	Health Insurance	18,619.43	20,636.00	26,165.00	26,165.00	26.79	5,529.00
1-1100-212-1	Term Life Insurance	1,240.89	1,277.00	1,330.00	1,330.00	4.15	53.00
1-1100-213-1	Long Term Disability	1,305.91	1,373.00	1,225.00	1,225.00	-10.77	-148.00
1-1100-214-1	Dental Ins.	1,361.48	1,584.00	1,530.00	1,530.00	-3.40	-54.00
1-1100-222-1	Teacher Retirement	2,885.85	4,426.00	5,715.00	5,715.00	29.12	1,289.00
1-1100-230-1	F.I.C.A.	21,931.14	22,784.00	24,551.00	24,551.00	7.75	1,767.00
	Subtotal Employee Benefits	47,344.70	52,080.00	60,516.00	60,516.00	16.19	8,436.00
1-1100-440-1	Equipment Repairs	1,015.50	1,153.00	1,153.00	1,153.00	.00	.00
1-1100-610-1	Teaching Supplies	9,183.65	11,392.00	13,072.00	13,072.00	14.74	1,680.00
1-1100-630-1	Textbooks	1,679.66	1,594.00	1,529.00	1,529.00	-4.07	-65.00
1-1100-741-1	New Equipment	1,776.50	2,040.00	5,924.00	5,924.00	190.39	3,884.00
1-1100-742-1	Replacement of Equipment	2,205.07	1,890.00	606.00	606.00	-67.93	-1,284.00
	Subtotal Non-salary Inst. Expenses	15,860.38	18,069.00	22,284.00	22,284.00	23.32	4,215.00
1-1100-561-2	Tuition-Somersworth Middle School	125,959.60	147,395.00	181,159.00	181,159.00	22.90	33,764.00
1-1100-561-3	Tuition-Somersworth High School	406,035.36	488,240.00	499,632.00	499,632.00	2.33	11,392.00
	Subtotal Tuition Expenses	531,994.96	635,635.00	680,791.00	680,791.00	7.10	45,156.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
	Acct. #1100 Regular Instruction	881,560.09	1,003,656.00	1,078,343.00	1,078,343.00	7.44	74,687.00
1-1200-110-1	Resource Room Teacher	33,431.00	34,768.00	35,811.00	35,811.00	2.99	1,043.00
1-1200-111-1	Special Needs Aide	3,313.00	3,473.00	3,622.00	3,622.00	4.29	149.00
1-1200-112-1	Special Ed Aide	.00	.00	31,948.00	31,948.00	100.00	31,948.00
1-1200-211-1	Health Insurance	3,061.80	3,527.00	4,342.00	4,342.00	23.10	815.00
1-1200-212-1	Term Life Insurance	152.76	159.00	163.00	163.00	2.51	4.00
1-1200-213-1	Long Term Disability	163.80	170.00	150.00	150.00	-11.76	-20.00
1-1200-214-1	Dental	202.20	176.00	191.00	191.00	8.52	15.00
1-1200-221-1	Employee Retirement	388.41	87.00	1,000.00	1,000.00	1,049.42	913.00
1-1200-222-1	Teacher Retirement	357.74	549.00	702.00	702.00	27.86	153.00
1-1200-230-1	F.I.C.A.	2,813.83	2,926.00	5,568.00	5,568.00	90.29	2,642.00
	Subtotal Salaries & Benefits	43,884.54	45,835.00	83,497.00	83,497.00	82.16	37,662.00
1-1200-350-1	Special Needs-Contracted Services	15,846.36	19,209.00	20,087.00	20,087.00	4.57	878.00
1-1200-610-1	Teaching Supplies	315.74	506.00	635.00	635.00	25.49	129.00
1-1201-569-0	Special Needs Tuition	189,572.08	198,787.00	125,570.00	125,570.00	-36.83	-73,217.00
	Subtotal Non-salary Expenses	205,734.18	218,502.00	146,292.00	146,292.00	-33.04	-72,210.00
1-1201-110-0	*Reading Teacher	14,041.00	14,603.00	15,041.00	15,041.00	2.99	438.00
1-1202-110-1	Reading Center Aide	4,958.90	5,209.00	6,375.00	6,375.00	22.38	1,166.00
1-1202-221-1	Employees Retirement	109.07	131.00	179.00	179.00	36.64	48.00
1-1202-230-1	F.I.C.A.	1,453.44	1,515.00	1,670.00	1,670.00	10.23	155.00
1-1202-610-1	Supplies	452.75	726.00	481.00	481.00	-33.74	-245.00
1-1203-110-1	E.S.L. Tutor	.00	.00	7,498.00	7,498.00	100.00	7,498.00
1-1203-230-1	F.I.C.A.	.00	.00	585.00	585.00	100.00	585.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
	Subtotal Reading Center Program	21,015.16	22,184.00	31,829.00	31,829.00	43.47	9,645.00
	Acct. #1200 Total Special Needs	270,633.88	286,521.00	261,618.00	261,618.00	-8.69	-24,903.00
1-1400-110-1	Intramural Salary	1,269.00	1,269.00	1,269.00	1,269.00	.00	.00
1-1400-222-1	Teacher Retirement	13.59	51.00	28.00	28.00	-45.09	-23.00
1-1400-230-1	F.I.C.A.	97.06	97.00	99.00	99.00	2.06	2.00
1-1400-320-1	*Artist in Res. Program	1,500.00	1,500.00	1,500.00	1,500.00	.00	.00
	Acct. #1400 Student Activities	2,879.65	2,917.00	2,896.00	2,896.00	-.71	-21.00
1-2112-110-1	Attendance Officer	.00	40.00	40.00	40.00	.00	.00
	Acct. #2110 Attendance Officer	.00	40.00	40.00	40.00	.00	.00
1-2120-110-1	Guidance Salary	19,351.00	20,125.00	20,729.00	20,729.00	3.00	604.00
1-2120-212-1	Term Life Insurance	88.92	84.00	95.00	95.00	13.09	11.00
1-2120-213-1	Disability Insurance	94.80	90.00	85.00	85.00	-5.55	-5.00
1-2120-214-0	Dental	.00	176.00	191.00	191.00	8.52	15.00
1-2120-230-1	F.I.C.A.	1,480.34	1,540.00	1,617.00	1,617.00	5.00	77.00
1-2120-610-1	Supplies	142.69	154.00	135.00	135.00	-12.33	-19.00
	Acct. #2120 Guidance Services	21,157.75	22,169.00	22,852.00	22,852.00	3.08	683.00
1-2130-110-1	School Nurse	9,979.00	10,378.00	10,689.00	10,689.00	2.99	311.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
1-2130-211-1	Health Insurance	1,530.84	3,527.00	2,171.00	2,171.00	-38.44	-1,356.00
1-2130-214-0	Dental	161.76	176.00	191.00	191.00	8.52	15.00
1-2130-230-1	F.I.C.A.	763.37	794.00	834.00	834.00	5.03	40.00
1-2130-610-1	First Aid Supplies	176.40	179.00	179.00	179.00	.00	.00
	Acct. #2130 Health Services	12,611.37	15,054.00	14,064.00	14,064.00	-6.57	-990.00
1-2140-350-1	Contracted Services	16,083.90	19,698.00	24,509.00	24,509.00	24.42	4,811.00
1-2140-610-1	Supplies	235.18	237.00	170.00	170.00	-28.27	-67.00
	Acct. #2140 Speech & Language Services	16,319.08	19,935.00	24,679.00	24,679.00	23.79	4,744.00
1-2210-390-1	Testing	183.97	121.00	100.00	100.00	-17.35	-21.00
1-2211-390-1	Educational Television	260.75	301.00	298.00	298.00	-.99	-3.00
1-2212-390-1	Strafford Learning Center	703.00	897.00	908.00	908.00	1.22	11.00
1-2213-390-1	Staff Development	4,137.71	5,597.00	4,326.00	4,326.00	-22.70	-1,271.00
1-2214-390-1	Dues	374.00	395.00	405.00	405.00	2.53	10.00
1-2215-390-1	Curriculum Development	510.76	2,000.00	500.00	500.00	-75.00	1,500.00
	Acct. #2210 Instruction Improvement Services	6,170.19	9,311.00	6,537.00	6,537.00	-29.79	-2,774.00
1-2220-110-1	Librarian	9,097.00	9,461.00	9,745.00	9,745.00	3.00	284.00
1-2222-110-1	Library Aide	5,143.96	4,922.00	5,842.00	5,842.00	18.69	920.00
1-2222-230-1	F.I.C.A.	1,089.44	1,101.00	1,160.00	1,160.00	5.35	59.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
1-2222-453-1	Film Rentals	25.59	100.00	100.00	100.00	.00	.00
1-2222-610-1	Supplies	213.78	210.00	230.00	230.00	9.52	20.00
1-2222-631-1	Library/Reference Books	4,152.07	3,850.00	4,050.00	4,050.00	5.19	200.00
	Acct. #2222 Library Services	19,721.84	19,644.00	21,127.00	21,127.00	7.54	1,483.00
1-2310-110-1	Dist. Officers and Board Salaries	1,300.00	1,300.00	1,300.00	1,300.00	.00	.00
	Subtotal Salaries & Benefits	1,300.00	1,300.00	1,300.00	1,300.00	.00	.00
1-2310-390-1	Audit	2,650.00	2,750.00	2,750.00	2,750.00	.00	.00
1-2311-390-1	Census	155.00	155.00	155.00	155.00	.00	.00
1-2312-390-1	Checklist Supervisors	45.00	45.00	45.00	45.00	.00	.00
1-2313-390-1	School Board Expenses	1,803.60	1,000.00	1,000.00	1,000.00	.00	.00
1-2314-390-1	Legal Services	940.00	3,000.00	3,000.00	3,000.00	.00	.00
1-2315-390-1	N.H.S.B.A. Dues	1,842.82	2,027.00	.00	.00	-100.00	-2,027.00
	Subtotal Non-salary Expenses	7,436.42	8,977.00	6,950.00	6,950.00	-22.57	-2,027.00
	Acct. #2300 General Adm. Expenses	8,736.42	10,277.00	8,250.00	8,250.00	-19.72	-2,027.00
1-2320-351-0	School Adm. Unit #56	51,967.00	59,826.00	60,393.00	60,393.00	.94	567.00
	Acct. #2320 School Adm. Unit #56	51,967.00	59,826.00	60,393.00	60,393.00	.94	567.00
1-2400-110-1	Principal's Salary	38,912.30	38,849.00	40,014.00	40,014.00	2.99	1,165.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
1-2401-111-1	Secretary's Salary	11,458.16	12,157.00	12,639.00	12,639.00	3.96	482.00
1-2400-211-1	Health Insurance	4,516.13	4,762.00	6,206.00	6,206.00	30.32	1,444.00
1-2400-212-1	Term Life Insurance	168.91	177.00	182.00	182.00	2.82	5.00
1-2400-213-1	Long Term Disability	179.75	190.00	168.00	168.00	-11.57	-22.00
1-2400-214-1	Dental	161.76	176.00	900.00	900.00	411.36	724.00
1-2400-221-1	Employee Retirement	252.53	305.00	355.00	355.00	16.39	50.00
1-2400-222-1	Teacher Retirement	416.35	614.00	784.00	784.00	27.68	170.00
1-2400-230-1	F.I.C.A.	3,857.48	3,902.00	4,107.00	4,107.00	5.25	205.00
1-2400-741-1	*New Equipment	1,870.23	75.00	.00	.00	-100.00	-75.00
1-2400-890-1	Adm. Expenses	1,480.49	2,128.00	1,559.00	1,559.00	-26.73	-569.00
	Acct. #2400 School Administration	63,274.09	63,335.00	66,914.00	66,914.00	5.65	3,579.00
	Total Instructional & Support Services	1,355,031.36	1,512,685.00	1,567,713.00	1,567,713.00	3.63	55,028.00
1-2510-110-1	Custodial Salaries	29,442.90	30,794.00	31,709.00	31,709.00	2.97	915.00
1-2510-211-1	Health Insurance	4,133.40	4,761.00	5,861.00	5,861.00	23.10	1,100.00
1-2510-212-1	Life Insurance	88.92	89.00	95.00	95.00	6.74	6.00
1-2510-213-1	Disability	94.68	.00	86.00	86.00	100.00	86.00
1-2510-214-1	Dental	161.76	176.00	191.00	191.00	8.52	15.00
1-2510-221-1	Employee Retirement	427.45	509.00	587.00	587.00	15.32	78.00
1-2510-230-1	F.I.C.A.	2,252.41	2,356.00	2,473.00	2,473.00	4.96	117.00
1-2510-610-1	Custodial Supplies	5,012.16	2,824.00	3,324.00	3,324.00	17.70	500.00
	Acct. #2510 Care of School Plant	41,613.68	41,509.00	44,326.00	44,326.00	6.78	2,817.00
1-2520-650-1	Water & Sewer	1,975.49	2,500.00	2,100.00	2,100.00	-16.00	-400.00
1-2520-651-1	Telephone	1,898.97	2,170.00	2,170.00	2,170.00	.00	.00
1-2520-652-1	Utilities	9,096.88	10,876.00	12,497.00	12,497.00	14.90	1,621.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
1-2520-653-1	Oil Heat	9,146.25	14,400.00	10,080.00	10,080.00	-30.00	-4,320.00
	Acct. #2520 Operation of School Plant	22,117.59	29,946.00	26,847.00	26,847.00	-10.34	-3,099.00
1-2530-460-1	Contracted Services/Plant	6,230.82	5,500.00	5,500.00	5,500.00	.00	.00
1-2531-460-1	Special Projects	86,751.60	18,457.00	.00	.00	-100.00	-18,457.00
1-2531-741-1	New Equipment	.00	1,839.00	400.00	400.00	-78.24	-1,439.00
	Acct. #2531 Maintenance of School Plant	92,982.42	25,796.00	5,900.00	5,900.00	-77.12	-19,896.00
1-2550-510-0	Regular Pupil Transportation	62,937.00	66,084.00	69,388.00	69,388.00	4.99	3,304.00
1-2551-510-0	Special Needs Transportation	14,469.60	25,621.00	23,279.00	23,279.00	-9.14	-2,342.00
	Acct. #2551 Pupil Transportation	77,406.00	91,705.00	92,667.00	92,667.00	1.04	962.00
1-2560-110-1	School Lunch Director	2,222.30	3,106.00	1,099.00	1,099.00	-64.61	-2,007.00
1-2560-213-1	Disability Insurance	8.18	.00	.00	.00	.00	.00
1-2560-214-1	Dental	80.88	.00	.00	.00	.00	.00
1-2560-230-1	F.I.C.A.	146.12	.00	.00	.00	.00	.00
	Acct. #2560 School Lunch Program	2,457.48	3,106.00	1,099.00	1,099.00	-64.61	-2,007.00
1-2900-260-1	Unemployment Compensation	6.38	600.00	600.00	600.00	.00	.00

Acct.	Title	1990-91 Actual	1991-92 Budget	1992-93 School Bd.	1992-93 Bud. Com. Recomm.	% Chg from 1991-92 Budget	$ Chg from 1991-92 Budget
1-2900-520-1	General Insurance	9,443.00	10,387.00	10,612.00	10,612.00	2.16	225.00
1-2900-590-1	Special Retirement	647.52	421.00	421.00	421.00	.00	.00
	Acct. #2900 General Expenses	10,096.90	11,408.00	11,633.00	11,633.00	1.97	225.00
1-5100-830-1	Debt Principal	10,750.00	15,000.00	15,000.00	15,000.00	.00	.00
1-5100-840-1	Debt Interest	5,037.69	4,080.00	3,060.00	3,060.00	-25.00	-1,020.00
	Acct. #5100 Debt Service	15,787.69	19,080.00	18,060.00	18,060.00	-5.34	-1,020.00
	Total Business Accounts	262,462.36	222,550.00	200,532.00	200,532.00	-9.89	-22,018.00
	Grand Total	1,617,493.72	1,735,235.00	1,768,245.00	1,768,245.00	1.90	33,010.00
		**********	**********	**********	**********	**********	**********
4-2560-110-1	Labor Expenses	8,964.00	9,779.00	9,282.00	9,282.00	-5.08	-497.00
4-2560-230-1	F.I.C.A.	686.00	748.00	724.00	724.00	-3.24	-24.00
4-2560-440-1	Equipment Repairs	89.00	300.00	300.00	300.00	.00	.00
4-2560-519-1	Commodities Freight	234.00	350.00	350.00	350.00	.00	.00
4-2560-610-1	Expendables	1,790.00	1,900.00	1,900.00	1,900.00	.00	.00
4-2560-620-1	Food Expenses	15,250.00	16,780.00	16,780.00	16,780.00	.00	.00
4-2560-651-1	Utilities	380.00	380.00	380.00	380.00	.00	.00
4-2560-890-1	Miscellaneous Expenses	1,178.00	500.00	500.00	500.00	.00	.00
	Total School Lunch Expenses	28,571.00	30,737.00	30,216.00	30,216.00	-1.69	-521.00

MINUTES OF ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS
HELD SATURDAY, MARCH 16, 1991

The meeting called to order at 9:17 a.m. Results of Articles I, II, III, IV and V which were voted on by ballot on Tuesday, March 12, 1991.

ARTICLE I

To bring in your ballot for:

One (1) Selectman and Overseer of the Poor for three (3) years,

	Votes
Edmund F. Jansen, Jr.	354
Grace Joncas	1
Peter Jankowski	1
Myron O'Neil	1
Mike Jacobson	1

One (1) Selectman and Overseer of the Poor for two (2) years,

Albert J. Dionne	380

Town Clerk for one (1) year,

Beverly Dionne	322
Brenda L. Davis	85

Town Treasurer for one (1) year

Richard P. Card	354
Solange Abbott	1
Lillian Dodier	1

Chief of the Fire Department for one (1) year,

Ronald E. Brown	229
Gary Caron	183

Three (3) members of the Budget Committee for three (3) years,

Lawrence B. Lakin, Jr.	288
Denise Knowles	286
Michael D. Jacobson	261
Edgar A. Ross	180
Tom Ellis	1
Mike Brown	1
Richard Abbott	1

One (1) member of the Budget Committee for one (1) year,

Peter Jankowski	318
Michael J. Rhode	80
June Barry	1

One (1) Trustees of Trust Funds for three (3) years,

Doris Gibbas	12
Fred Green	8
Joe Caouette	4

	Votes
Troy Brisard	4
Joe Porter	3
Rick Card	2
Arthur Osbon	2
Ed Ross	2
Mike Jacobson	2
Beverly Dionne	2
Richard Wasson	2
Carlton Spencer	1
Don Pasini	1
George Jansen	1
Judy Zandanella	1
Clem Michaud	1
Larry Larkin	1
Ellis Winter	1
Jim O'Connor	1
Steve Thomas	1
Ovid Viel	1
Roger Lepage	1
Howard Hammond	1
Gary Schock	1
Sue Stairs	1
Mike Allard	1
Ed Jansen	1
Robert Smith	1
Al Dionne	1
Peter Jankowski	1
Bart Simpson	1

One (1) Trustee of the Rollinsford Library Trust for three (3) years,

Kathy Vaughan	7
Jan Jankowski	5
Beverly Dionne	4
Amy Waters	2
Bambi Goodwin	2
Richard Wasson	2
Sue Stairs	2
Joe Porter	1
Denise Knowles	1
David Bell	1
Clem Michaud	1
Steve Thomas	1
Gail West	1
Doris Gibbas	1
Terri O'Connor	1
Barbara Bush	1
Lillian Dodier	1
George Emerson	1
Martha Jacobson	1
Robert Smith	1
Richard Bradbury	1
Peter Jankowski	1
Ronald Marcotte	1
Kathy Ellis	1
George Hannon	1
Rick Card	1

ARTICLE II

Are you in favor of the Adoption of Amendment No. 1 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment to the "Definition" Section of the Ordinance, concerns itself with resolving an omission within the Ordinance to permit the construction and use of a helicopter landing platform, exclusively for hospital health care emergencies. For this purpose, a new term "helipad" is being added, and a corresponding modification to the term "private airport" is being appropriately modified.

YES 336 NO 56

ARTICLE III

Are you in favor of the adoption of Amendment No. 2 of the Town Zoning Ordinance, as presented and proposed by the Planning Board?

This amendment proposes a re-arrangement and recodification of a portion of the "Board of Adjustment" section of the Ordinance, designed to clarify the scope and specific procedural steps associated with the three-types of ZBA "appeals'.

YES 287 NO 77

ARTICLE IV

Are you in favor of the adoption of Amendment No. 3 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "Enforcement" section of the Ordinance is designed to clarify and simplify when a Building Permit is needed by eliminating the need for a permit when routine maintenance or repair activity is contemplated where the associated costs do not exceed $1,500.00.

YES 365 NO 29

ARTICLE V

Are you in favor of the adoption of Amendment No. 4 to the Town Zoning Ordinance as proposed by the Planning Board?

This amendment to the "Off-Street Parking and Loading Requirments" section of the Ordinance is designed to retain the ordinance provision for parking and loading bay facilities while transferring to the Planning Board under its Site Review regulations, the jurisdiction for determining the associated design details (size, number, site specific application, etc.) This change will eliminate processing delays that have needlessly encumbered the ZBA Board on details that can be more practically processed by the Planning Board.

YES 317 NO 50

ARTICLE VI

To choose all other necessary Town Officers for the ensuing year.

Surveyors of Wood and Lumber
Ovid Viel Nominates the current members, Albert England, Basil Mitchell, Joseph Porter and Albert Viel. Albert Viel nominates Ovid Viel. Clerk is instructed to cast one ballot for the six members. Motion made by Doris Gibbas, seconded by Robert Smith. Ayes carries, board is increased by one member. (voice vote)

ARTICLE VI

Fence Viewer

Ovid Viel nominates Paul Janetos. Moderator instructs clerk to cast one ballot. Clem Michaud moves, seconded by Robert Smith to accept nomination. Ayes carries, Paul Janetos elected. (voice vote)

Tree Warden

Ed Jansen re-nominates current Tree Warden, Mike Brown. Mr. Brown declines nomination. Ardith Jacobson nominates Peter Jankowski. Mr. Jankowski declines nomination. Robert Whitehouse volunteers for the position. Ovid Viel nominates Robert Whitehouse. Mr. Jacobson moves, seconded by Rick Card to accent nomination. Ayes carries, Mr. Whitehouse elected. (voice vote)

Parks and Playgrounds

Ovid Viel nominates Albert Viel. Clerk instructed to cast one ballot. Motion to accept nomination made by Ovid Viel, seconded by Mr. Smith. Ayes carries, Albert Viel elected. (voice vote)

All newly elected officials are sworn in by Judge Steve Roberts.

ARTICLE VII

To see if the Town will appropriate a sum equal to all revenues in excess of $50,000 that may be received from the hydroelectric plant to be placed in the Town's Hydroelectric Fund. (The first $50,000 or any lesser amount that may be received will be used as offset against Town Budget expenditures.)

Robert Smith moves to accept Article as read. Seconded by Clem Michaud. No discussion on Article VII. Vote is affirmative. Article VII carries. (voice vote)

ARTICLE VIII

To see if the Town will vote to appropriate $20,000.00 to be placed in the equipment trust fund.

Motion to accept Article as read made by Ovid Viel, seconded by Mike Brown. Robert Smith explained that the budget committee did not recommend this Article. Selectman Jansen explained that the highway and fire department had equipment requests this year which because of the economy were turned down. The budget includes $10,000.00, but in anticipation of next years requests the Selectmen purchase $20,000.00. Mr. Smith stated that he could now support this request. This would increase the Equipment Trust Fund line in the budget by $10,000.00. Ayes carries. (voice vote)

ARTICLE IX

To see if the Town will vote to appropriate $25,000.00 for street reconstruction and storm drain renovations.

Mr. Laliberte moves to accept Article as read, seconded, by Mr. Jacobson. No discussion on Article IX. Ayes carries. (voice vote)

ARTICLE X

To see of the Town will vote to withdraw $30,000.00 from the hydro reserve fund for use as offset against taxes.

Motion made by Ed Jansen to amend Article X to read "withdraw $59,000.00 from the Hydro Reserve Fund for use as offset against taxes." David Walker seconds this motion. The intent is to provide $29,000 of additional revenue that would not have to be raised by taxes. Vote on amendment, Ayes carries. (voice vote) Vote on Article X as amended, "To see if the Town will vote to withdraw $59,000.00 from the Hydro Reserve Fund for use as offset against taxes." Article X as amended carries. (voice vote)

ARTICLE XI

To see if the Town will vote to appropriate $10,000 for the Land Trust Fund.

Motion to adopt as read made by Mr. Jacobson, seconded by Mr. Card. Mike Allard asks how much is currently in the Land Trust Fund, Mr. Jansen stated $72,624.80. Mr. Jansen also stated that because of the present hard times, the Board of Selectmen would recommend a no vote on this Article. No further discussion, Article is put to a vote. Article XI is defeated. (voice vote)

ARTICLE XII

To see if the Town will vote to appropriate the sum of $5,000.00 and withdraw the same from the Land Trust Fund to finance land survey and related expenses that may be incurred in assisting private land owners who donate conservation easements and/or participate in the land conservation investment program (LCIP).

Mr. Laliberte moves, seconded by Mr. Smith to accept Article as read. No discussin on Article XII. Vote is in the affirmative, Article XII carries. (voice vote)

ARTICLE XIII

To see if the Town will vote to appropriate the sum of $3,000.00 to finance Town Hall Energy Conservation measures and partitions in the Police Station.

Motion to accept Article XIII made by Mr. Jacobson, seconded by Denise Knowles. Mr. Jansen explained there was a energy audit done last year with several recommendations made, such as storm windows on the basement windows and fixing doors, this money would be used for some of these recommendations. The partitions in the police department is to provide safety doing booking procedures. Ayes carries. (voice vote)

ARTICLE XIV

To see if the Town will vote to appropriate the sum of $5,000 to finance the purchase of equipment for the Recycling Program. (50% of the cost would be covered by a recycling grant.)

Motion to accept as read made by Mr. Smith, seconded by Mr. Brown. No discussion on this Article. Article XIV carries. (voice vote)

ARTICLE XV

To see if the Town will vote to accept the budget as submitted by the Budget Committee.

Mike Jacobson moves, seconded by Denise Knowles, to accept Article as read. It was explained that the budget submitted by the budget committee would raise taxes about $2.50. About $.50 is due to additional expenditures and $2.00 is because revenues are down from last year. The school budget which was passed also increased taxes by $2.50. The total of $5.00 does not include County increases.

Selectman Jansen moved to amend the total budget by adding $15,000.00 to the General Assistance Line (line 24) and by adding $4,000.00 to the Continguency Fund Line (line 10). The $19,000.00 to fund this added appropriation would come from the additional money withdraw from the Hydro Reserve Fund. Mr. Ross seconded this motion. The budget total submitted by the budget committee was $885,041.83. Article VIII increased the total $10,000.00 over budget committee recommendation, and this amendment would increase it by $19,000.00, for a total budget of $914, 041.83.

There was some discussion on the increasing welfare payments, with some concern that rent is paid to property owners who owe the town taxes. Selectmen explained their job is to help the welfare applicant and they put alot of thought into their decisions, but would gladly welcome any suggestions anyone may have.

Moderator puts the amendment to increase the budget by $19,000.00 to a vote, Ayes carries, budget increased by $19,000.00. (voice vote)

Budget as amended, total being $914,041.83 is put to a vote. Ayes carries. Budget is adopted. (voice vote)

ARTICLE XVI

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Richard Bradbury, seconded by Ovid Viel, moved to accept Article as read. No discussion on this Article. Vote is in the affirmative. (voice vote)

ARTICLE XVII

To see if the Town will authorize the Selectmen to apply for and expand all Federal or State Grant Funds or private gifts for which the Town may qualify.

Robert Smith moves to accept Article as read, seconded by Mike Jacobson. No discussion on this Article. Ayes carries. (voice vote)

ARTICLE XVIII

To see if the Town will authorize the Selectmen to administer or dispose of any real estate that has been or may be acquired through Tax Collector's Deeds.

Motion made by Mr. Laliberte, seconded by Mr. Viel to accept as read. No discussion on this Article. Ayes carries. (voice vote)

ARTICLE XIX

To see if the Town will authorize the Selectmen to sell to the highest bidder the surplus equipment and vehicles in the Highway, Fire and Police Departments.

Doris Gibbas moves, seconded by Peter Jankowski, to accept Article as read. No discussion on this Article. Vote is in the affirmative. (voice vote)

ARTICLE XX

To see if the Town will vote to consolidate the Sewer District and Water District into a single Sewer and Water Department.

The new department would be under the administrative control of an elected Board of Commissioners. The Commission members would serve three-year staggered terms. During the first year (1992) there would be a six person commission consisting of two continuing sewer commissioners, two continuing water commissioners, and two new elected commissioners. In 1993, the number of commissioners would be redued to five (5) with one commissioner elected that year.

The Sewer and Water District would only collect water fees from water users and sewer fees from sewer users. All projects would be funded by the area it serves, example: The sewer project bond will be paid by the revenues collected from the sewer users.

The gain would be to consolidate equipment, scheduling of projects, and administrative efficiencies. If the Article is accepted, the new district would be called "Rollinsford Water District".

Mr. Jacobson, seconded by Mr. Allard, moves to accept Article XX as read.

Mike Allard moves to amend Article XX by changing "If the Article is accepted, the new district would be called "Rollinsford Water and Sewer District". Mr. Ross seconded this motion.

Vote amendment to change title to "Rollinsford Water and Sewer District" is in the affirmative. (voice vote)

No further discussion on this Article.
Vote on Article XX as amended, ayes carries. (voice vote)

ARTICLE XXI

To see if the Town will adopt the following resolution:

"That the voters of the Town of Rollinsford, NH respectfully request the Congress of the United States to propose an amendment to the United States Constitution, for ratification by the states, specifying that Congress and the States shall have the power to prohibit the physical desecration of the flag of the United States". (by petition)

Motion made by Mr. Bradbury, seconded by Mr. Jacobson to accept this Article as read. Mr. Caouette, as sponsor of this Article removes himself from the podium. Ovid Viel acts as moderator for this Article. There were many opinions on this Article, some feeling the Constitution should not be changed, some stating that they did not agree with desecration of the flag, but people had the right to protest, and others in full support of this Article.

Mr. Caouette stated it is a long process to amend the Constitution, and it has been done twenty-six times. This Article was done strictly as a memorial resolution, with the results hopefully sending a message to Congressmen.

Mr. Roberts moved that because of such strong feelings being expressed on this Article, that a secret ballot should be taken. Mr. Vaughan seconded this motion. The moderator asked if there were five voters in support of this motion. There was a show of several hands. The vote on this motion was in the affirmative. Results of the secret ballot vote on Article XXI:

YES 38 NO 30 (ballot vote)

ARTICLE XXII

To transact any other business that may legally come before the meeting.

Question asked if now water and sewer district are one, can bills be paid at town hall. It will take a year for the consolidation to be completed, and this will be up to the commissioners.

Ed Jansen on behalf of the Board of Selectmen made a motion, "To see if the Town will vote to request that the Town's Representative to the General Court (Peter Jankowski) and the Town's Senator (Ed Dupont) in the New Hampshire Senate actively work against and vote against any state budget that reduces state revenue sharing funds that are distributed to local municipalities, local school districts, or county governments."

This motion was seconded by Ovid Viel. Vote on this motion is in the affirmative.

Mike Brown thanked the recycling committee for all the work they have done, and wondered if they had considered a tank for used oil.

Doris Gibbas thanked the committee responsible for the Christmas tree.

11:02 A.M. Richard Bradbury moved to adjourn meeting. Seconded by Ovid Viel.

I, Beverly Dionne, Town Clerk of the Town of Rollinsford, certify that the above is a true copy of excerpts from the regular Town Meeting held on March 16, 1991.

Beverly Dionne
Town Clerk

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1991

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
02/26/91	Exeter	Kelsey Margaret Shannon	Dale Roger Shannon	Robyn Elizabeth Chaput
03/01/91	Portsmouth	Courtney Elizabeth Carlson	David Calvin Carlson	Sharon Jill Sullivan
03/03/91	Dover	Amanda Christine Raimer	Matthew Carl Raimer, Jr.	Kimberly Jane Allen
03/12/91	Portsmouth	Courtney Elizabeth April	Ronald Ernest April	Debra Jean Edmond
04/14/91	Dover	Laura Michelle Rutherford	Mark David Rutherford	Marylou Louise Foley
04/16/91	Portsmouth	Ethan Daniel Simmons	Daniel Leon Simmons	Patricia Marie Lane
04/20/91	Rochester	Rachael Catherine Smith	Michael James Smith	Vicki Lynn Kichman
04/21/91	Dover	Christian Mark Mortensen	Mark Wayne Mortensen	Joneen Sue Andrews
05/12/91	Dover	Alex Gary Nault	George Joseph Nault	Christine Marie Michell
05/15/91	Dover	Matthew George Janetos	Rollins Lewis Janetos	Jean Marie Phelan
05/20/91	Dover	Ann Jacquelyn Stewart	Walter David Stewart	Linda Carol Becker
05/24/91	Dover	Shannon Erin Cordeiro	Gregory Joseph Cordeiro	Maureen Frances Neally
06/02/91	Portsmouth	Mark Steven McCann	Harry James McCann, III	Susan Jane Muller
06/23/91	Dover	Hillary Nicole Morgan	Scott Richard Morgan	Shannon Marie Coco
07/06/91	Dover	Nathan Michael Bickford	David Michael Bickford	Pamela Paige Blevins
07/31/91	Rollinsford	Jonathan Nathanel Carter	Paul Francis Carter	Hanna Mari Seppanen
08/26/91	Dover	Michelle Casey Laramee	Paul David Laramee	Sharon Jeanne Mathieu
09/28/91	Dover	Molly Mae Anne Sinclair	Tony Allen Sinclaire	Jackie Marie Lassor
09/29/91	Exeter	Patrick Aaron Blouin	Roger Adelard Blouin	Lora Lee Dodson
10/09/91	Portsmouth	Nichole Ashley Black	Todd Raymond Black	Julie Marie Brownley
10/21/91	Portsmouth	Connor James Couture	Kevin Donald Couture	Diane Maria Paradis
11/06/91	Portsmouth	Sara Caitlin Usher	Gary David Usher	Alison Marina Sollee
11/19/91	Dover	Krista Lyn Boutin	Dennis Arthur Boutin	Jill Ann Perreault

DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1991

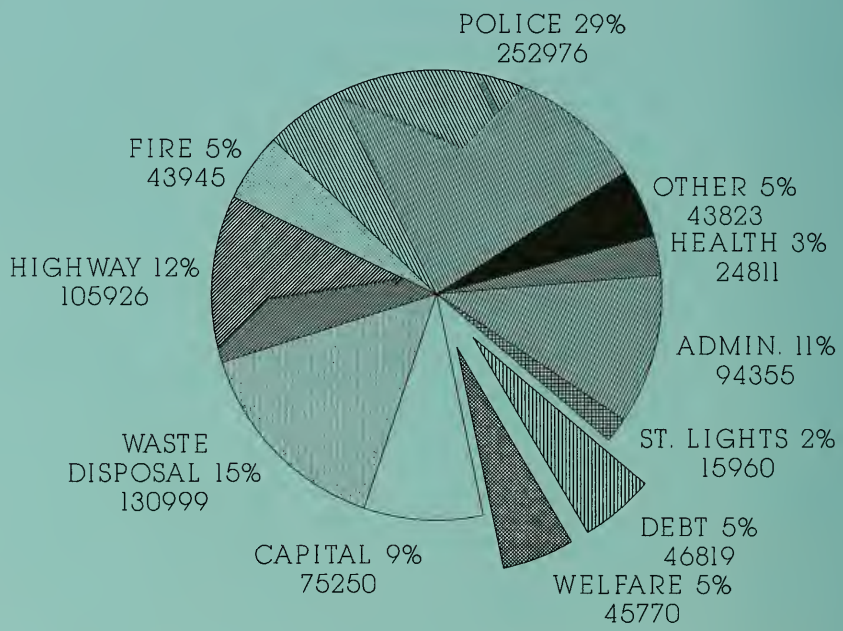
Date	Name of Deceased	Age	Place of Death	Name of Father	Maiden Name of Mother
01/04/91	Daniel J. Sullivan	67	Rollinsford	John F. Sullivan	Mary Ellen Steenson
01/09/91	Ella M. Lord	82	Dover	William Brown	Nellie E. Norris
01/11/91	Aaron A. Wentworth	57	Dover	Andrew R. Wentworth	Mary Chick
01/20/91	Arthur Howard VanNorden	81	Bedford	Howard G. VanNorden	Lena Gibson
02/19/91	Janet Catherine Cooper	79	Rollinsford	Charles J. Cooper	Isabel Seiple
03/14/91	Ralph A. Hendrix, Jr.	60	Rollinsford	Ralph A. Hendrix	Grace Gillen
03/22/91	Donald David Guard	56	Rollinsford	Carl Jackson Guard	Marjorie E. Kent
04/02/91	Alice L. Emond	76	Rollinsford	George A. LaBonte	Lillian A. Morin
06/19/91	Leon T. Parks	74	Rochester	George L. Parks	Sarah MacDonald
07/15/91	Demetrios Skaltsis	67	Dover	Nicholas Skaltisis	Helen Breauis
08/05/91	Philip T. Estes, Sr.	57	Dover	Ralph D. Estes	Ruby White
08/21/91	Raymond A. Plante	70	Dover	Edward Plante	Eva Lavertu
08/29/91	Grace T. Stroth	91	Dover	Arthur F. Titus	Bessie Hall
10/02/91	Ruth E. Frost	84	Dover	Ernest J. Pease	Mary Elizabeth Abbott
10/10/91	Alice M. Yarnold	97	Dover	William F. Pinkham	Isabelle James
11/05/91	Linda M. Vermette	39	Dover	Roger O. Dubois	Pauline F. Lassonde
11/18/91	Hector G. Morin	70	Dover	Arthur Morin	Mary L. Couchene
11/29/91	David A. Stackpole	48	Dover	William T. Stackpole	Olive Roberts
12/30/91	Regena E. Chase	79	Rochester	David Charette	Edna Ham

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD — 1991

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
02/03/91	Carlton George Wilkinson		Somersworth	New Hampshire	Thomas G. Mansfield-JP
	Rebecca Ann Dinda-Bertrand	Somersworth	Rollinsford	Utah	
05/04/91	Jay Neal Dodier		Rollinsford	New Hampshire	Stephen L. Aldrich, Pastor
	Elizabeth Anne Wyatt	Portsmouth	Portsmouth	New Hampshire	
05/11/91	Jeffrey Michael Silvasy		Canton	Massachusetts	Director
	Anne Marie Nye	Somersworth	Rollinsford	Maine	Joseph G. Finnerty
05/19/91	Jeffrey Glenn Durell		Portsmouth	Massachusetts	Rev. David M. Carter
	Michelle Annette Boutin	Porstmouth	Rollinsford	New Hampshire	
05/24/91	Lawrence Paul Lahey		Foxboro	Massachusetts	Brenda I. Davis-JP
	Catherine Jean Kussmaul	Rollinsford	Foxboro	Massachusets	
05/26/91	Joseph Michael Williams		Rollinsford	Massachusetts	Joan Haskins-JP
	Susan Mary Ford	Portsmouth	Amesbury	Massachusetts	
06/01/91	Gregory Michael Middleton		Rollinsford	Washington	Maurice Lagueux, Pastor
	Tracey Maureen Mercier	Somersworth	Rollinsford	New Hampshire	
06/07/91	Jay Charles Penney		Concord	New Hampshire	Lyn May Spain-JP
	Amy Marie Kimball	Concord	Rollinsford	New Hampshire	
06/08/91	Robert Hallworth		Rollinsford	New Hampshire	Rev. John R. Poirier
	Lisa Marie Roy	Dover	Rollinsford	New Hampshire	
06/15/91	Kevin Paul Dodier		Rollinsford	New Hampshire	Rev. Dennis J. Audet
	Christine Marie Watson	Rollinsford	Dover	New Hampshire	
06/22/91	David Alanson Wetherby, IV		Rollinsford	Ireland	Gerald R. Dunn-Priest
	Christine Louise Fenton	Dover	Rollinsford	New Hampshire	
07/04/91	Scott Joseph Mills		Rollinsford	New Hampshire	April Jean Dunlap-JP
	Cheryl Ann Green	Rollinsford	Rollinsford	Massachusetts	
07/27/91	Donald H. Lemire		Rollinsford	Massachusetts	April Jean Dunlap-JP
	Pamela D. Whitaker	Dover	Rollinsford	Maine	
08/03/91	Michael Thomas Egan		Nashua	Ohio	Nicholas P. Rogers-Pastor
	Christine Marie Sorice	Somersworth	Rollinsford	New York	
08/10/91	Michael Louis James		Berwick	Maine	Clayton L. Follansbee-JP
	Sylvia Kathleen Elliott	Rollinsford	Berwick, Me.	New York	

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
09/21/91	Shane Paul Kennedy		Berwick, Me.	New Hampshire	James M. McLin-JP
	Deanna June Freitas	Rollinsford	Lebanon	New Hampshire	
09/28/91	Carl James Ashburner		Rollinsford	New Hampshire	Greta J. O'Brien-JP
	Charmaine Denise LeBarron	Portsmouth	Rollinsford	New York	
10/19/91	Russell Joseph Dumont		East Lebanon, Me.	New Hampshire	Rev. Robert Biron
	Deborah Marie DuBois	Rollinsford	East Lebanon, Me	New Hampshire	
10/24/91	David Wayne Eddy		Rollinsford	Michigan	A.J. Hanscome, Jr.-JP
	Danna Jean O'Reilly	Dover	Rollinsford	New Hampshire	
11/23/91	William David Mello		Rollinsford	Massachusetts	Richard H. Wegman-Priest
	Suzanne Marie Trayers	Hampton	Hampton	Massachusetts	

ROLLINSFORD'S PROPOSED 1992 MUNICIPAL BUDGET



PERCENT DISTRIBUTION BY ACTIVITY

*TOTAL BUDGET = $880,636